

BAB V

PENUTUP

A. Kesimpulan

Berdasarkan hasil analisis dan pembahasan yang telah diuraikan pada bab sebelumnya mengenai pengaruh *price earning ratio*, *debt to equity ratio*, *dividend payout ratio* terhadap nilai perusahaan pada perusahaan manufaktur sub sektor makanan dan minuman yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2018-2022, maka dapat diambil kesimpulan sebagai berikut :

1. Hasil penelitian ini sesuai dengan hipotesis pertama (H1) yang menyatakan bahwa *Price Earning Ratio* (PER) berpengaruh signifikan terhadap nilai perusahaan. Hal ini ditunjukkan dengan nilai t hitung sebesar $6.490 > t \text{ tabel } 1.997$ dan nilai signifikansi sebesar $0.000 < 0.05$. Dengan demikian, H1 diterima.
2. Hasil penelitian ini tidak sesuai dengan hipotesis kedua (H2) yang menyatakan bahwa *Debt to Equity Ratio* (DER) berpengaruh signifikan terhadap nilai perusahaan. Hal ini ditunjukkan dengan nilai t hitung sebesar $-0.542 < t \text{ tabel } 1.997$ dan nilai signifikansi sebesar $0.590 > 0.05$. Dengan demikian, H2 ditolak.
3. Hasil penelitian ini tidak sesuai dengan hipotesis ketiga (H3) yang menyatakan bahwa *Dividend Payout Ratio* (DPR) berpengaruh signifikan terhadap nilai perusahaan. Hal ini ditunjukkan dengan nilai t hitung sebesar $-0.542 < t \text{ tabel } 1.997$ dan nilai signifikansi sebesar $0.590 > 0.05$. Dengan demikian, H3 ditolak.

4. Hasil penelitian ini sesuai dengan hipotesis keempat (H4) yang menyatakan bahwa *Price Earning Ratio* (PER), *Debt to Equity Ratio* (DER) dan *Dividend Payout Ratio* (DPR) secara simultan berpengaruh terhadap nilai perusahaan. Hal ini ditunjukkan dengan nilai F hitung sebesar $14.892 > 2.7437$ F tabel dan nilai signifikansi sebesar $0.000 < 0.05$. Dengan demikian, H4 diterima.

B. Saran

Berdasarkan hasil penelitian dan kesimpulan dari penelitian ini, berikut ini adalah saran yang dapat peneliti berikan bagi peneliti selanjutnya :

1. Peneliti selanjutnya disarankan untuk mengembangkan penelitian dengan menambah cakupan sampel dan memperluas sektor yang diteliti.
2. Peneliti selanjutnya disarankan untuk tidak menggunakan *Price Earning Ratio* (PER) sebagai variabel independen untuk diteliti pengaruhnya terhadap nilai perusahaan. Sebaliknya, peneliti selanjutnya dapat menggunakan variabel independen lain seperti profitabilitas, ukuran perusahaan dan sebagainya.
3. Peneliti selanjutnya disarankan untuk dapat menggunakan proksi lain dalam meneliti variabel nilai perusahaan, seperti *Tobin's Q* dan *Price Earning Ratio* (PER).

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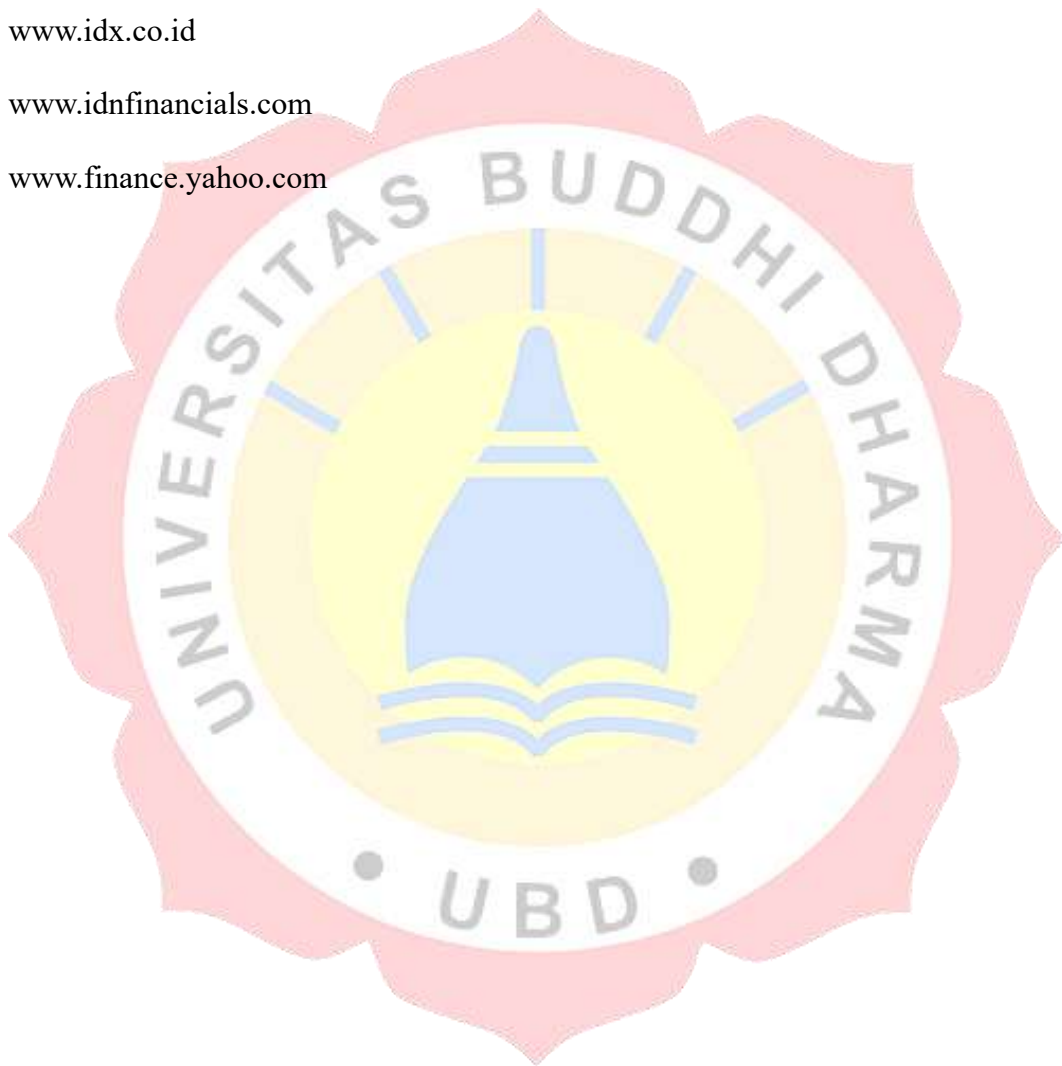
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Hormat Saya,

Lusy

SURAT IZIN SURVEI & RISET

No.SISR-13117/ICaMEL/03-2024

Menunjuk surat nomor 090/Perm./BAA/II/2024 tanggal 06 Februari 2024 perihal permohonan izin penelitian bagi Mahasiswa Universitas Buddhi Dharma bersama ini kami memberikan izin mengakses dan menggunakan data-data pasar modal yang tersimpan di perusahaan kami untuk keperluan riset dan penyusunan Skripsi kepada peneliti di bawah ini:

Nama Pemohon : Lusy

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Jurusan/Prog.Studi : S1 Akuntansi

Judul Skripsi : Pengaruh Price Earning Ratio (PER), Debt to Equity Ratio (DER) dan Dividend Payout Ratio (DPR) terhadap Nilai Perusahaan pada Perusahaan Manufaktur Subsektor Makanan dan Minuman yang Terdaftar di BEI Tahun 2018-2022

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LAMPIRAN - LAMPIRAN

Lampiran 1

Daftar Sampel Perusahaan Yang Diteliti
Perusahaan Sub Sektor Makanan dan Minuman
Yang Terdaftar di Bursa Efek Indonesia (BEI) Tahun 2018-2022

No	Kode Emiten	Nama Emiten	Tanggal IPO
1	BISI	PT. Bisi International Tbk	28 Mei 2007
2	BUDI	PT. Budi Starch & Sweetener Tbk	08 Mei 1995
3	CEKA	PT. Wilmar Cahaya Indonesia Tbk	09 Juli 1996
4	CPIN	PT. Charoen Pokphand Indonesia Tbk	18 Maret 1991
5	DSNG	PT. Dharma Satya Nusantara Tbk	14 Juni 2013
6	ICBP	PT. Indofood CBP Sukses Makmur Tbk	07 Oktober 2010
7	INDF	PT. Indofood Sukses Makmur Tbk	14 Juli 1994
8	JPFA	PT. Japfa Comfeed Indonesia Tbk	23 Oktober 1989
9	LSIP	PT. PP London Sumatra Indonesia Tbk	05 Juli 1996
10	MYOR	PT. Mayora Indah Tbk	04 Juli 1990
11	ROTI	PT. Nippon Indosari Corpindo Tbk	28 Juni 2010
12	SKLT	PT. Sekar Laut Tbk	08 September 1993
13	TGKA	PT. Tigaraksa Satria Tbk	11 Juni 1990
14	ULTJ	PT. Ultra Jaya Milk Industry & Trading Company Tbk	02 Juli 1990

Sumber : Bursa Efek Indonesia Tahun 2018-2022 diolah

Lampiran 2

Nilai Perusahaan (PBV)
Perusahaan Sub Sektor Makanan dan Minuman
Yang Terdaftar di Bursa Efek Indonesia (BEI) Tahun 2018-2022

KODE	TAHUN	HARGA SAHAM	TOTAL EKUITAS	JUMLAH SAHAM BEREDAR	NILAI BUKU	PBV
BISI	2018	Rp 1,675	Rp 2,309,930,000,000	3,000,000,000	Rp 769.98	2.1754
BISI	2019	Rp 1,050	Rp 2,316,586,000,000	3,000,000,000	Rp 772.20	1.3598
BISI	2020	Rp 1,030	Rp 2,458,387,000,000	3,000,000,000	Rp 819.46	1.2569
BISI	2021	Rp 995	Rp 2,728,045,000,000	3,000,000,000	Rp 909.35	1.0942
BISI	2022	Rp 1,600	Rp 3,050,250,000,000	3,000,000,000	Rp 1,016.75	1.5736
KODE	TAHUN	HARGA SAHAM	TOTAL EKUITAS	JUMLAH SAHAM BEREDAR	NILAI BUKU	PBV
BUDI	2018	Rp 96	Rp 1,226,484,000,000	4,498,997,362	Rp 272.61	0.3521
BUDI	2019	Rp 103	Rp 1,285,318,000,000	4,498,997,362	Rp 285.69	0.3605
BUDI	2020	Rp 99	Rp 1,322,156,000,000	4,498,997,362	Rp 293.88	0.3369
BUDI	2021	Rp 179	Rp 1,387,697,000,000	4,498,997,362	Rp 308.45	0.5803
BUDI	2022	Rp 226	Rp 1,445,037,000,000	4,498,997,362	Rp 321.19	0.7036
KODE	TAHUN	HARGA SAHAM	TOTAL EKUITAS	JUMLAH SAHAM BEREDAR	NILAI BUKU	PBV
CEKA	2018	Rp 1,375	Rp 976,647,575,842	595,000,000	Rp 1,641.42	0.8377
CEKA	2019	Rp 1,670	Rp 1,131,294,696,834	595,000,000	Rp 1,901.34	0.8783
CEKA	2020	Rp 1,785	Rp 1,260,714,994,864	595,000,000	Rp 2,118.85	0.8424
CEKA	2021	Rp 1,880	Rp 1,387,366,962,835	595,000,000	Rp 2,331.71	0.8063
CEKA	2022	Rp 1,980	Rp 1,550,042,869,748	595,000,000	Rp 2,605.11	0.7600
KODE	TAHUN	HARGA SAHAM	TOTAL EKUITAS	JUMLAH SAHAM BEREDAR	NILAI BUKU	PBV
CPIN	2018	Rp 7,225	Rp 19,391,174,000,000	16,398,000,000	Rp 1,182.53	6.1098
CPIN	2019	Rp 6,500	Rp 21,071,600,000,000	16,398,000,000	Rp 1,285.01	5.0583
CPIN	2020	Rp 6,525	Rp 23,349,683,000,000	16,398,000,000	Rp 1,423.93	4.5824
CPIN	2021	Rp 5,950	Rp 25,149,999,000,000	16,398,000,000	Rp 1,533.72	3.8794
CPIN	2022	Rp 5,650	Rp 26,327,214,000,000	16,398,000,000	Rp 1,605.51	3.5191
KODE	TAHUN	HARGA SAHAM	TOTAL EKUITAS	JUMLAH SAHAM BEREDAR	NILAI BUKU	PBV
DSNG	2018	Rp 410	Rp 3,658,962,000,000	10,599,842,400	Rp 345.19	1.1878
DSNG	2019	Rp 460	Rp 3,731,592,000,000	10,599,842,400	Rp 352.04	1.3067
DSNG	2020	Rp 610	Rp 6,230,749,000,000	10,599,842,400	Rp 587.82	1.0377
DSNG	2021	Rp 500	Rp 7,025,463,000,000	10,599,842,400	Rp 662.79	0.7544
DSNG	2022	Rp 600	Rp 8,160,140,000,000	10,599,842,400	Rp 769.84	0.7794
KODE	TAHUN	HARGA SAHAM	TOTAL EKUITAS	JUMLAH SAHAM BEREDAR	NILAI BUKU	PBV
ICBP	2018	Rp 10,450	Rp 22,707,150,000,000	11,661,908,000	Rp 1,947.12	5.3669
ICBP	2019	Rp 11,150	Rp 26,671,104,000,000	11,661,908,000	Rp 2,287.03	4.8753
ICBP	2020	Rp 9,575	Rp 50,318,053,000,000	11,661,908,000	Rp 4,314.74	2.2191
ICBP	2021	Rp 8,700	Rp 54,723,863,000,000	11,661,908,000	Rp 4,692.53	1.8540
ICBP	2022	Rp 10,000	Rp 57,473,007,000,000	11,661,908,000	Rp 4,928.27	2.0291
KODE	TAHUN	HARGA SAHAM	TOTAL EKUITAS	JUMLAH SAHAM BEREDAR	NILAI BUKU	PBV
INDF	2018	Rp 7,450	Rp 49,916,800,000,000	8,780,426,500	Rp 5,685.01	1.3105
INDF	2019	Rp 7,925	Rp 54,202,488,000,000	8,780,426,500	Rp 6,173.10	1.2838
INDF	2020	Rp 6,850	Rp 79,138,044,000,000	8,780,426,500	Rp 9,013.01	0.7600
INDF	2021	Rp 6,325	Rp 86,632,111,000,000	8,780,426,500	Rp 9,866.50	0.6411
INDF	2022	Rp 6,725	Rp 93,623,038,000,000	8,780,426,500	Rp 10,662.70	0.6307

KODE	TAHUN	HARGA SAHAM	TOTAL EKUITAS	JUMLAH SAHAM BEREDAR	NILAI BUKU	PBV
JPFA	2018	Rp 2,150	Rp 10,214,809,000,000	11,717,177,201	Rp 871.78	2.4662
JPFA	2019	Rp 1,535	Rp 11,448,168,000,000	11,719,214,001	Rp 976.87	1.5713
JPFA	2020	Rp 1,465	Rp 11,411,970,000,000	11,657,690,601	Rp 978.92	1.4965
JPFA	2021	Rp 1,720	Rp 13,102,710,000,000	11,620,308,701	Rp 1,127.57	1.5254
JPFA	2022	Rp 1,295	Rp 13,654,777,000,000	11,620,308,701	Rp 1,175.08	1.1021
KODE	TAHUN	HARGA SAHAM	TOTAL EKUITAS	JUMLAH SAHAM BEREDAR	NILAI BUKU	PBV
LSIP	2018	Rp 1,250	Rp 8,332,119,000,000	6,819,963,965	Rp 1,221.72	1.0231
LSIP	2019	Rp 1,485	Rp 8,498,500,000,000	6,819,963,965	Rp 1,246.12	1.1917
LSIP	2020	Rp 1,375	Rp 9,286,332,000,000	6,819,963,965	Rp 1,361.64	1.0098
LSIP	2021	Rp 1,185	Rp 10,172,506,000,000	6,819,963,965	Rp 1,491.58	0.7945
LSIP	2022	Rp 1,015	Rp 10,935,707,000,000	6,819,963,965	Rp 1,603.48	0.6330
KODE	TAHUN	HARGA SAHAM	TOTAL EKUITAS	JUMLAH SAHAM BEREDAR	NILAI BUKU	PBV
MYOR	2018	Rp 2,620	Rp 8,542,544,481,694	22,358,699,725	Rp 382.07	6.8574
MYOR	2019	Rp 2,050	Rp 9,899,940,195,318	22,358,699,725	Rp 442.78	4.6299
MYOR	2020	Rp 2,710	Rp 11,271,468,049,958	22,358,699,725	Rp 504.12	5.3757
MYOR	2021	Rp 2,040	Rp 11,360,031,396,135	22,358,699,725	Rp 508.08	4.0151
MYOR	2022	Rp 2,500	Rp 12,834,694,090,515	22,358,699,725	Rp 574.04	4.3551
KODE	TAHUN	HARGA SAHAM	TOTAL EKUITAS	JUMLAH SAHAM BEREDAR	NILAI BUKU	PBV
ROTI	2018	Rp 1,200	Rp 2,916,901,120,111	6,106,828,188	Rp 477.65	2.5123
ROTI	2019	Rp 1,300	Rp 3,092,597,379,097	6,106,828,188	Rp 506.42	2.5671
ROTI	2020	Rp 1,360	Rp 3,227,671,047,731	6,186,488,888	Rp 521.73	2.6067
ROTI	2021	Rp 1,360	Rp 2,849,419,530,726	6,186,488,888	Rp 460.59	2.9528
ROTI	2022	Rp 1,320	Rp 2,681,158,538,764	6,186,488,888	Rp 433.39	3.0458
KODE	TAHUN	HARGA SAHAM	TOTAL EKUITAS	JUMLAH SAHAM BEREDAR	NILAI BUKU	PBV
SKLT	2018	Rp 1,500	Rp 339,236,007,000	621,666,450	Rp 545.69	2.7488
SKLT	2019	Rp 1,610	Rp 380,381,947,966	621,666,450	Rp 611.87	2.6313
SKLT	2020	Rp 1,565	Rp 406,954,570,727	621,666,450	Rp 654.62	2.3907
SKLT	2021	Rp 2,420	Rp 541,837,229,228	621,675,350	Rp 871.58	2.7766
SKLT	2022	Rp 1,950	Rp 590,753,527,421	621,695,950	Rp 950.23	2.0521
KODE	TAHUN	HARGA SAHAM	TOTAL EKUITAS	JUMLAH SAHAM BEREDAR	NILAI BUKU	PBV
TGKA	2018	Rp 3,350	Rp 1,247,852,502,884	918,492,750	Rp 1,358.59	2.4658
TGKA	2019	Rp 4,850	Rp 1,391,999,046,712	918,492,750	Rp 1,515.53	3.2002
TGKA	2020	Rp 7,275	Rp 1,598,672,228,267	918,492,750	Rp 1,740.54	4.1797
TGKA	2021	Rp 7,000	Rp 1,760,590,755,177	918,492,750	Rp 1,916.83	3.6519
TGKA	2022	Rp 7,100	Rp 2,045,289,129,558	918,492,750	Rp 2,226.79	3.1884
KODE	TAHUN	HARGA SAHAM	TOTAL EKUITAS	JUMLAH SAHAM BEREDAR	NILAI BUKU	PBV
ULTJ	2018	Rp 1,350	Rp 4,774,956,000,000	11,553,528,000	Rp 413.29	3.2665
ULTJ	2019	Rp 1,680	Rp 5,655,139,000,000	11,553,528,000	Rp 489.47	3.4323
ULTJ	2020	Rp 1,600	Rp 4,781,737,000,000	10,398,175,200	Rp 459.86	3.4793
ULTJ	2021	Rp 1,570	Rp 5,138,126,000,000	10,398,175,200	Rp 494.14	3.1773
ULTJ	2022	Rp 1,475	Rp 5,822,679,000,000	10,398,175,200	Rp 559.97	2.6341

Sumber : Laporan keuangan perusahaan sub sektor makanan dan minuman tahun 2018-2022 diolah

Lampiran 3

Price Earning Ratio (PER)

Perusahaan Sub Sektor Makanan dan Minuman

Yang Terdaftar di Bursa Efek Indonesia (BEI) Tahun 2018-2022

KODE	TAHUN	HARGA SAHAM	EPS	PER
BISI	2018	Rp 1,675.00	Rp 135.00	12.4074
BISI	2019	Rp 1,050.00	Rp 102.00	10.2941
BISI	2020	Rp 1,030.00	Rp 92.00	11.1957
BISI	2021	Rp 995.00	Rp 126.94	7.8383
BISI	2022	Rp 1,600.00	Rp 174.36	9.1764
KODE	TAHUN	HARGA SAHAM	EPS	PER
BUDI	2018	Rp 96.00	Rp 10.68	8.9888
BUDI	2019	Rp 103.00	Rp 13.61	7.5680
BUDI	2020	Rp 99.00	Rp 13.89	7.1274
BUDI	2021	Rp 179.00	Rp 18.51	9.6704
BUDI	2022	Rp 226.00	Rp 19.77	11.4315
KODE	TAHUN	HARGA SAHAM	EPS	PER
CEKA	2018	Rp 1,375.00	Rp 156.00	8.8141
CEKA	2019	Rp 1,670.00	Rp 362.00	4.6133
CEKA	2020	Rp 1,785.00	Rp 306.00	5.8333
CEKA	2021	Rp 1,880.00	Rp 314.00	5.9873
CEKA	2022	Rp 1,980.00	Rp 371.00	5.3369
KODE	TAHUN	HARGA SAHAM	EPS	PER
CPIN	2018	Rp 7,225.00	Rp 278.00	25.9892
CPIN	2019	Rp 6,500.00	Rp 222.00	29.2793
CPIN	2020	Rp 6,525.00	Rp 234.00	27.8846
CPIN	2021	Rp 5,950.00	Rp 221.00	26.9231
CPIN	2022	Rp 5,650.00	Rp 179.00	31.5642
KODE	TAHUN	HARGA SAHAM	EPS	PER
DSNG	2018	Rp 410.00	Rp 39.67	10.3353
DSNG	2019	Rp 460.00	Rp 16.98	27.0907
DSNG	2020	Rp 610.00	Rp 44.97	13.5646
DSNG	2021	Rp 500.00	Rp 68.60	7.2886
DSNG	2022	Rp 600.00	Rp 113.86	5.2696

KODE	TAHUN	HARGA SAHAM	EPS	PER
ICBP	2018	Rp 10,450.00	Rp 392.00	26.6582
ICBP	2019	Rp 11,150.00	Rp 432.00	25.8102
ICBP	2020	Rp 9,575.00	Rp 565.00	16.9469
ICBP	2021	Rp 8,700.00	Rp 548.00	15.8759
ICBP	2022	Rp 10,000.00	Rp 393.00	25.4453
KODE	TAHUN	HARGA SAHAM	EPS	PER
INDF	2018	Rp 7,450.00	Rp 474.00	15.7173
INDF	2019	Rp 7,925.00	Rp 559.00	14.1771
INDF	2020	Rp 6,850.00	Rp 735.00	9.3197
INDF	2021	Rp 6,325.00	Rp 870.00	7.2701
INDF	2022	Rp 6,725.00	Rp 724.00	9.2887
KODE	TAHUN	HARGA SAHAM	EPS	PER
JPFA	2018	Rp 2,150.00	Rp 187.00	11.4973
JPFA	2019	Rp 1,535.00	Rp 151.00	10.1656
JPFA	2020	Rp 1,465.00	Rp 79.00	18.5443
JPFA	2021	Rp 1,720.00	Rp 174.00	9.8851
JPFA	2022	Rp 1,295.00	Rp 122.00	10.6148
KODE	TAHUN	HARGA SAHAM	EPS	PER
LSIP	2018	Rp 1,250.00	Rp 49.00	25.5102
LSIP	2019	Rp 1,485.00	Rp 37.00	40.1351
LSIP	2020	Rp 1,375.00	Rp 102.00	13.4804
LSIP	2021	Rp 1,185.00	Rp 145.00	8.1724
LSIP	2022	Rp 1,015.00	Rp 152.00	6.6776
KODE	TAHUN	HARGA SAHAM	EPS	PER
MYOR	2018	Rp 2,620.00	Rp 77.00	34.0260
MYOR	2019	Rp 2,050.00	Rp 89.00	23.0337
MYOR	2020	Rp 2,710.00	Rp 92.00	29.4565
MYOR	2021	Rp 2,040.00	Rp 53.00	38.4906
MYOR	2022	Rp 2,500.00	Rp 87.00	28.7356

KODE	TAHUN	HARGA SAHAM	EPS	PER
ROTI	2018	Rp 1,200.00	Rp 28.07	42.7503
ROTI	2019	Rp 1,300.00	Rp 49.29	26.3745
ROTI	2020	Rp 1,360.00	Rp 35.98	37.7988
ROTI	2021	Rp 1,360.00	Rp 46.11	29.4947
ROTI	2022	Rp 1,320.00	Rp 74.98	17.6047
KODE	TAHUN	HARGA SAHAM	EPS	PER
SKLT	2018	Rp 1,500.00	Rp 46.69	32.1268
SKLT	2019	Rp 1,610.00	Rp 65.42	24.6102
SKLT	2020	Rp 1,565.00	Rp 61.83	25.3113
SKLT	2021	Rp 2,420.00	Rp 122.91	19.6892
SKLT	2022	Rp 1,950.00	Rp 120.89	16.1304
KODE	TAHUN	HARGA SAHAM	EPS	PER
TGKA	2018	Rp 3,350.00	Rp 337.24	9.9336
TGKA	2019	Rp 4,850.00	Rp 466.43	10.3981
TGKA	2020	Rp 7,275.00	Rp 521.03	13.9627
TGKA	2021	Rp 7,000.00	Rp 523.79	13.3641
TGKA	2022	Rp 7,100.00	Rp 520.60	13.6381
KODE	TAHUN	HARGA SAHAM	EPS	PER
ULTJ	2018	Rp 1,350.00	Rp 60.00	22.5000
ULTJ	2019	Rp 1,680.00	Rp 89.00	18.8764
ULTJ	2020	Rp 1,600.00	Rp 100.00	16.0000
ULTJ	2021	Rp 1,570.00	Rp 122.00	12.8689
ULTJ	2022	Rp 1,475.00	Rp 92.00	16.0326

Sumber : Laporan keuangan perusahaan sub sektor makanan dan minuman tahun 2018-2022 diolah

Lampiran 4

Debt to Equity Ratio (DER)

Perusahaan Sub Sektor Makanan dan Minuman

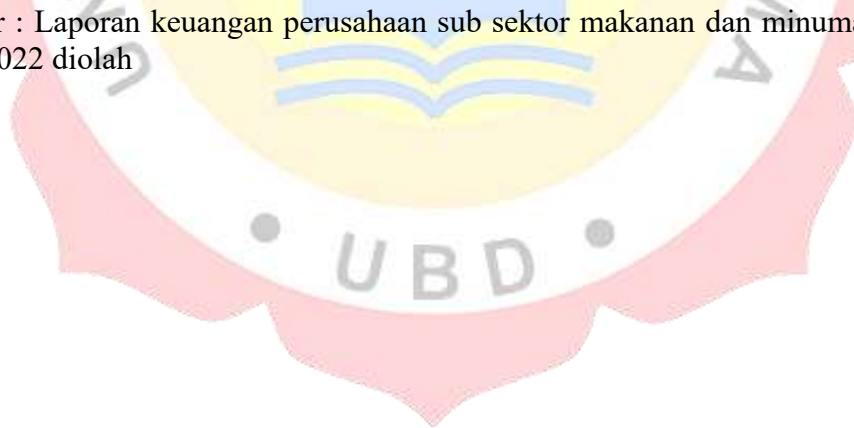
Yang Terdaftar di Bursa Efek Indonesia (BEI) Tahun 2018-2022

KODE	TAHUN	TOTAL LIABILITAS	TOTAL EKUITAS	DER
BISI	2018	Rp 455,080,000,000.00	Rp 2,309,930,000,000.00	0.1970
BISI	2019	Rp 624,470,000,000.00	Rp 2,316,586,000,000.00	0.2696
BISI	2020	Rp 456,592,000,000.00	Rp 2,458,387,000,000.00	0.1857
BISI	2021	Rp 404,157,000,000.00	Rp 2,728,045,000,000.00	0.1481
BISI	2022	Rp 360,231,000,000.00	Rp 3,050,250,000,000.00	0.1181
KODE	TAHUN	TOTAL LIABILITAS	TOTAL EKUITAS	DER
BUDI	2018	Rp 2,166,496,000,000.00	Rp 1,226,484,000,000.00	1.7664
BUDI	2019	Rp 1,714,449,000,000.00	Rp 1,285,318,000,000.00	1.3339
BUDI	2020	Rp 1,640,851,000,000.00	Rp 1,322,156,000,000.00	1.2410
BUDI	2021	Rp 1,605,521,000,000.00	Rp 1,387,697,000,000.00	1.1570
BUDI	2022	Rp 1,728,614,000,000.00	Rp 1,445,037,000,000.00	1.1962
KODE	TAHUN	TOTAL LIABILITAS	TOTAL EKUITAS	DER
CEKA	2018	Rp 192,308,466,864.00	Rp 976,647,575,842.00	0.1969
CEKA	2019	Rp 261,784,845,240.00	Rp 1,131,294,696,834.00	0.2314
CEKA	2020	Rp 305,958,833,204.00	Rp 1,260,714,994,864.00	0.2427
CEKA	2021	Rp 310,020,233,374.00	Rp 1,387,366,962,835.00	0.2235
CEKA	2022	Rp 168,244,583,827.00	Rp 1,550,042,869,748.00	0.1085
KODE	TAHUN	TOTAL LIABILITAS	TOTAL EKUITAS	DER
CPIN	2018	Rp 8,253,944,000,000.00	Rp 19,391,174,000,000.00	0.4257
CPIN	2019	Rp 8,281,441,000,000.00	Rp 21,071,600,000,000.00	0.3930
CPIN	2020	Rp 7,809,608,000,000.00	Rp 23,349,683,000,000.00	0.3345
CPIN	2021	Rp10,296,052,000,000.00	Rp 25,149,999,000,000.00	0.4094
CPIN	2022	Rp13,520,331,000,000.00	Rp 26,327,214,000,000.00	0.5135
KODE	TAHUN	TOTAL LIABILITAS	TOTAL EKUITAS	DER
DSNG	2018	Rp 8,079,930,000,000.00	Rp 3,658,962,000,000.00	2.2083
DSNG	2019	Rp 7,889,229,000,000.00	Rp 3,731,592,000,000.00	2.1142
DSNG	2020	Rp 7,920,634,000,000.00	Rp 6,230,749,000,000.00	1.2712
DSNG	2021	Rp 6,686,697,000,000.00	Rp 7,025,463,000,000.00	0.9518
DSNG	2022	Rp 7,197,089,000,000.00	Rp 8,160,140,000,000.00	0.8820

KODE	TAHUN	TOTAL LIABILITAS	TOTAL EKUITAS	DER
ICBP	2018	Rp11,660,003,000,000.00	Rp 22,707,150,000,000.00	0.5135
ICBP	2019	Rp12,038,210,000,000.00	Rp 26,671,104,000,000.00	0.4514
ICBP	2020	Rp53,270,272,000,000.00	Rp 50,318,053,000,000.00	1.0587
ICBP	2021	Rp63,342,765,000,000.00	Rp 54,723,863,000,000.00	1.1575
ICBP	2022	Rp57,832,529,000,000.00	Rp 57,473,007,000,000.00	1.0063
KODE	TAHUN	TOTAL LIABILITAS	TOTAL EKUITAS	DER
INDF	2018	Rp46,620,996,000,000.00	Rp 49,916,800,000,000.00	0.9340
INDF	2019	Rp41,996,071,000,000.00	Rp 54,202,488,000,000.00	0.7748
INDF	2020	Rp83,998,472,000,000.00	Rp 79,138,044,000,000.00	1.0614
INDF	2021	Rp92,724,082,000,000.00	Rp 86,632,111,000,000.00	1.0703
INDF	2022	Rp86,810,262,000,000.00	Rp 93,623,038,000,000.00	0.9272
KODE	TAHUN	TOTAL LIABILITAS	TOTAL EKUITAS	DER
JPFA	2018	Rp12,823,219,000,000.00	Rp 10,214,809,000,000.00	1.2554
JPFA	2019	Rp13,736,841,000,000.00	Rp 11,448,168,000,000.00	1.1999
JPFA	2020	Rp14,539,790,000,000.00	Rp 11,411,970,000,000.00	1.2741
JPFA	2021	Rp15,486,946,000,000.00	Rp 13,102,710,000,000.00	1.1820
JPFA	2022	Rp19,036,110,000,000.00	Rp 13,654,777,000,000.00	1.3941
KODE	TAHUN	TOTAL LIABILITAS	TOTAL EKUITAS	DER
LSIP	2018	Rp 1,705,175,000,000.00	Rp 8,332,119,000,000.00	0.2047
LSIP	2019	Rp 1,726,822,000,000.00	Rp 8,498,500,000,000.00	0.2032
LSIP	2020	Rp 1,636,456,000,000.00	Rp 9,286,332,000,000.00	0.1762
LSIP	2021	Rp 1,678,676,000,000.00	Rp 10,172,506,000,000.00	0.1650
LSIP	2022	Rp 1,481,306,000,000.00	Rp 10,935,707,000,000.00	0.1355
KODE	TAHUN	TOTAL LIABILITAS	TOTAL EKUITAS	DER
MYOR	2018	Rp 9,049,161,944,940.00	Rp 8,542,544,481,694.00	1.0593
MYOR	2019	Rp 9,137,978,611,155.00	Rp 9,899,940,195,318.00	0.9230
MYOR	2020	Rp 8,506,032,464,592.00	Rp 11,271,468,049,958.00	0.7547
MYOR	2021	Rp 8,557,621,869,393.00	Rp 11,360,031,396,135.00	0.7533
MYOR	2022	Rp 9,441,466,604,896.00	Rp 12,834,694,090,515.00	0.7356

KODE	TAHUN	TOTAL LIABILITAS	TOTAL EKUITAS	DER
ROTI	2018	Rp 1,476,909,260,772.00	Rp 2,916,901,120,111.00	0.5063
ROTI	2019	Rp 1,589,486,465,854.00	Rp 3,092,597,379,097.00	0.5140
ROTI	2020	Rp 1,224,495,624,254.00	Rp 3,227,671,047,731.00	0.3794
ROTI	2021	Rp 1,341,864,891,951.00	Rp 2,849,419,530,726.00	0.4709
ROTI	2022	Rp 1,449,163,077,319.00	Rp 2,681,158,538,764.00	0.5405
KODE	TAHUN	TOTAL LIABILITAS	TOTAL EKUITAS	DER
SKLT	2018	Rp 408,057,718,435.00	Rp 339,236,007,000.00	1.2029
SKLT	2019	Rp 410,463,595,860.00	Rp 380,381,947,966.00	1.0791
SKLT	2020	Rp 366,908,471,713.00	Rp 406,954,570,727.00	0.9016
SKLT	2021	Rp 347,288,021,564.00	Rp 541,837,229,228.00	0.6409
SKLT	2022	Rp 442,535,947,408.00	Rp 590,753,527,421.00	0.7491
KODE	TAHUN	TOTAL LIABILITAS	TOTAL EKUITAS	DER
TGKA	2018	Rp 2,237,657,909,077.00	Rp 1,247,852,502,884.00	1.7932
TGKA	2019	Rp 1,603,873,392,263.00	Rp 1,391,999,046,712.00	1.1522
TGKA	2020	Rp 1,763,283,969,693.00	Rp 1,598,672,228,267.00	1.1030
TGKA	2021	Rp 1,643,370,252,313.00	Rp 1,760,590,755,177.00	0.9334
TGKA	2022	Rp 2,136,471,733,079.00	Rp 2,045,289,129,558.00	1.0446
KODE	TAHUN	TOTAL LIABILITAS	TOTAL EKUITAS	DER
ULTJ	2018	Rp 780,915,000,000.00	Rp 4,774,956,000,000.00	0.1635
ULTJ	2019	Rp 953,283,000,000.00	Rp 5,655,139,000,000.00	0.1686
ULTJ	2020	Rp 3,972,379,000,000.00	Rp 4,781,737,000,000.00	0.8307
ULTJ	2021	Rp 2,268,730,000,000.00	Rp 5,138,126,000,000.00	0.4415
ULTJ	2022	Rp 1,553,696,000,000.00	Rp 5,822,679,000,000.00	0.2668

Sumber : Laporan keuangan perusahaan sub sektor makanan dan minuman tahun 2018-2022 diolah



Lampiran 5

Dividend Payout Ratio (DPR)

Perusahaan Sub Sektor Makanan dan Minuman

Yang Terdaftar di Bursa Efek Indonesia (BEI) Tahun 2018-2022

KODE	TAHUN	DIVIDEN TUNAI	JUMLAH SAHAM BEREDAR	DPS	EPS	DPR
BISI	2018	Rp 300,000,000,000.00	3,000,000,000	100.00	135.00	0.7407
BISI	2019	Rp 300,000,000,000.00	3,000,000,000	100.00	102.00	0.9804
BISI	2020	Rp 114,000,000,000.00	3,000,000,000	38.00	92.00	0.4130
BISI	2021	Rp 114,000,000,000.00	3,000,000,000	38.00	126.94	0.2994
BISI	2022	Rp 204,000,000,000.00	3,000,000,000	68.00	174.36	0.3900
KODE	TAHUN	DIVIDEN TUNAI	JUMLAH SAHAM BEREDAR	DPS	EPS	DPR
BUDI	2018	Rp 17,996,000,000.00	4,498,997,362	4.00	10.68	0.3745
BUDI	2019	Rp 22,495,000,000.00	4,498,997,362	5.00	13.61	0.3674
BUDI	2020	Rp 26,994,000,000.00	4,498,997,362	6.00	13.89	0.4320
BUDI	2021	Rp 26,994,000,000.00	4,498,997,362	6.00	18.51	0.3241
BUDI	2022	Rp 35,992,000,000.00	4,498,997,362	8.00	19.77	0.4047
KODE	TAHUN	DIVIDEN TUNAI	JUMLAH SAHAM BEREDAR	DPS	EPS	DPR
CEKA	2018	Rp 26,775,000,000.00	595,000,000	45.00	156.00	0.2885
CEKA	2019	Rp 59,500,000,000.00	595,000,000	100.00	362.00	0.2762
CEKA	2020	Rp 59,500,000,000.00	595,000,000	100.00	306.00	0.3268
CEKA	2021	Rp 59,500,000,000.00	595,000,000	100.00	314.00	0.3185
CEKA	2022	Rp 59,500,000,000.00	595,000,000	100.00	371.00	0.2695
KODE	TAHUN	DIVIDEN TUNAI	JUMLAH SAHAM BEREDAR	DPS	EPS	DPR
CPIN	2018	Rp 918,288,000,000.00	16,398,000,000	56.00	278.00	0.2014
CPIN	2019	Rp 1,934,964,000,000.00	16,398,000,000	118.00	222.00	0.5315
CPIN	2020	Rp 1,328,238,000,000.00	16,398,000,000	81.00	234.00	0.3462
CPIN	2021	Rp 1,836,576,000,000.00	16,398,000,000	112.00	221.00	0.5068
CPIN	2022	Rp 1,770,984,000,000.00	16,398,000,000	108.00	179.00	0.6034
KODE	TAHUN	DIVIDEN TUNAI	JUMLAH SAHAM BEREDAR	DPS	EPS	DPR
DSNG	2018	Rp 104,584,000,000.00	10,599,842,400	9.87	39.67	0.2487
DSNG	2019	Rp 104,583,000,000.00	10,599,842,400	9.87	16.98	0.5811
DSNG	2020	Rp 52,292,000,000.00	10,599,842,400	4.93	44.97	0.1097
DSNG	2021	Rp 130,730,000,000.00	10,599,842,400	12.33	68.60	0.1798
DSNG	2022	Rp 211,997,000,000.00	10,599,842,400	20.00	113.86	0.1757
KODE	TAHUN	DIVIDEN TUNAI	JUMLAH SAHAM BEREDAR	DPS	EPS	DPR
ICBP	2018	Rp 2,565,620,000,000.00	11,661,908,000	220.00	392.00	0.5612
ICBP	2019	Rp 1,597,681,000,000.00	11,661,908,000	137.00	432.00	0.3171
ICBP	2020	Rp 2,507,310,000,000.00	11,661,908,000	215.00	565.00	0.3805
ICBP	2021	Rp 2,507,310,000,000.00	11,661,908,000	215.00	548.00	0.3923
ICBP	2022	Rp 2,507,310,000,000.00	11,661,908,000	215.00	393.00	0.5471
KODE	TAHUN	DIVIDEN TUNAI	JUMLAH SAHAM BEREDAR	DPS	EPS	DPR
INDF	2018	Rp 2,651,689,000,000.00	8,780,426,500	302.00	474.00	0.6371
INDF	2019	Rp 1,501,453,000,000.00	8,780,426,500	171.00	559.00	0.3059
INDF	2020	Rp 2,440,959,000,000.00	8,780,426,500	278.00	735.00	0.3782
INDF	2021	Rp 2,440,959,000,000.00	8,780,426,500	278.00	870.00	0.3195
INDF	2022	Rp 2,440,959,000,000.00	8,780,426,500	278.00	724.00	0.3840

KODE	TAHUN	DIVIDEN TUNAI	JUMLAH SAHAM BEREDAR	DPS	EPS	DPR
JPFA	2018	Rp 1,155,915,000,000.00	11,717,177,201	98.65	187.00	0.5275
JPFA	2019	Rp 585,960,000,000.00	11,719,214,001	50.00	151.00	0.3311
JPFA	2020	Rp 233,154,000,000.00	11,657,690,601	20.00	79.00	0.2532
JPFA	2021	Rp 466,308,000,000.00	11,620,308,701	40.13	174.00	0.2306
JPFA	2022	Rp 697,219,000,000.00	11,620,308,701	60.00	122.00	0.4918
KODE	TAHUN	DIVIDEN TUNAI	JUMLAH SAHAM BEREDAR	DPS	EPS	DPR
LSIP	2018	Rp 306,810,000,000.00	6,819,963,965	44.99	49.00	0.9181
LSIP	2019	Rp 129,579,000,000.00	6,819,963,965	19.00	37.00	0.5135
LSIP	2020	Rp 102,299,000,000.00	6,819,963,965	15.00	102.00	0.1471
LSIP	2021	Rp 136,399,000,000.00	6,819,963,965	20.00	145.00	0.1379
LSIP	2022	Rp 347,818,000,000.00	6,819,963,965	51.00	152.00	0.3355
KODE	TAHUN	DIVIDEN TUNAI	JUMLAH SAHAM BEREDAR	DPS	EPS	DPR
MYOR	2018	Rp 603,684,892,575.00	22,358,699,725	27.00	77.00	0.3506
MYOR	2019	Rp 648,402,292,025.00	22,358,699,725	29.00	89.00	0.3258
MYOR	2020	Rp 670,760,991,750.00	22,358,699,725	30.00	92.00	0.3261
MYOR	2021	Rp 1,162,652,385,700.00	22,358,699,725	52.00	53.00	0.9811
MYOR	2022	Rp 469,532,694,225.00	22,358,699,725	21.00	87.00	0.2414
KODE	TAHUN	DIVIDEN TUNAI	JUMLAH SAHAM BEREDAR	DPS	EPS	DPR
ROTI	2018	Rp 36,005,365,328.00	6,106,828,188	5.90	28.07	0.2100
ROTI	2019	Rp 59,724,779,679.00	6,106,828,188	9.78	49.29	0.1984
ROTI	2020	Rp 149,528,741,987.00	6,186,488,888	24.17	35.98	0.6718
ROTI	2021	Rp 297,289,648,543.00	6,186,488,888	48.05	46.11	1.0422
ROTI	2022	Rp 346,139,578,657.00	6,186,488,888	55.95	74.98	0.7462
KODE	TAHUN	DIVIDEN TUNAI	JUMLAH SAHAM BEREDAR	DPS	EPS	DPR
SKLT	2018	Rp 4,351,665,150.00	621,666,450	7.00	46.69	0.1499
SKLT	2019	Rp 5,594,998,050.00	621,666,450	9.00	65.42	0.1376
SKLT	2020	Rp 9,324,996,750.00	621,666,450	15.00	61.83	0.2426
SKLT	2021	Rp 9,324,996,750.00	621,675,350	15.00	122.91	0.1220
SKLT	2022	Rp 29,841,405,600.00	621,695,950	48.00	120.89	0.3971
KODE	TAHUN	DIVIDEN TUNAI	JUMLAH SAHAM BEREDAR	DPS	EPS	DPR
TGKA	2018	Rp 146,958,840,000.00	918,492,750	160.00	337.24	0.4744
TGKA	2019	Rp 219,519,767,250.00	918,492,750	239.00	466.43	0.5124
TGKA	2020	Rp 261,770,433,750.00	918,492,750	285.00	521.03	0.5470
TGKA	2021	Rp 330,657,390,000.00	918,492,750	360.00	523.79	0.6873
TGKA	2022	Rp 270,955,361,250.00	918,492,750	295.00	520.60	0.5667
KODE	TAHUN	DIVIDEN TUNAI	JUMLAH SAHAM BEREDAR	DPS	EPS	DPR
ULTJ	2018	Rp 115,535,000,000.00	11,553,528,000	10.00	60.00	0.1667
ULTJ	2019	Rp 138,642,000,000.00	11,553,528,000	12.00	89.00	0.1348
ULTJ	2020	Rp 124,778,000,000.00	10,398,175,200	12.00	100.00	0.1200
ULTJ	2021	Rp 124,778,000,000.00	10,398,175,200	12.00	122.00	0.0984
ULTJ	2022	Rp 259,954,000,000.00	10,398,175,200	25.00	92.00	0.2717

Sumber : Laporan keuangan perusahaan sub sektor makanan dan minuman tahun 2018-2022 diolah

Lampiran 6

Data Sekunder Yang Siap Diolah

KODE	TAHUN	PBV	PER	DER	DPR
BISI	2018	2.1754	12.4074	0.1970	0.7407
BISI	2019	1.3598	10.2941	0.2696	0.9804
BISI	2020	1.2569	11.1957	0.1857	0.4130
BISI	2021	1.0942	7.8383	0.1481	0.2994
BISI	2022	1.5736	9.1764	0.1181	0.3900
BUDI	2018	0.3521	8.9888	1.7664	0.3745
BUDI	2019	0.3605	7.5680	1.3339	0.3674
BUDI	2020	0.3369	7.1274	1.2410	0.4320
BUDI	2021	0.5803	9.6704	1.1570	0.3241
BUDI	2022	0.7036	11.4315	1.1962	0.4047
CEKA	2018	0.8377	8.8141	0.1969	0.2885
CEKA	2019	0.8783	4.6133	0.2314	0.2762
CEKA	2020	0.8424	5.8333	0.2427	0.3268
CEKA	2021	0.8063	5.9873	0.2235	0.3185
CEKA	2022	0.7600	5.3369	0.1085	0.2695
CPIN	2018	6.1098	25.9892	0.4257	0.2014
CPIN	2019	5.0583	29.2793	0.3930	0.5315
CPIN	2020	4.5824	27.8846	0.3345	0.3462
CPIN	2021	3.8794	26.9231	0.4094	0.5068
CPIN	2022	3.5191	31.5642	0.5135	0.6034
DSNG	2018	1.1878	10.3353	2.2083	0.2487
DSNG	2019	1.3067	27.0907	2.1142	0.5811
DSNG	2020	1.0377	13.5646	1.2712	0.1097
DSNG	2021	0.7544	7.2886	0.9518	0.1798
DSNG	2022	0.7794	5.2696	0.8820	0.1757
ICBP	2018	5.3669	26.6582	0.5135	0.5612
ICBP	2019	4.8753	25.8102	0.4514	0.3171
ICBP	2020	2.2191	16.9469	1.0587	0.3805
ICBP	2021	1.8540	15.8759	1.1575	0.3923
ICBP	2022	2.0291	25.4453	1.0063	0.5471
INDF	2018	1.3105	15.7173	0.9340	0.6371
INDF	2019	1.2838	14.1771	0.7748	0.3059
INDF	2020	0.7600	9.3197	1.0614	0.3782
INDF	2021	0.6411	7.2701	1.0703	0.3195
INDF	2022	0.6307	9.2887	0.9272	0.3840

KODE	TAHUN	PBV	PER	DER	DPR
JPFA	2018	2.4662	11.4973	1.2554	0.5275
JPFA	2019	1.5713	10.1656	1.1999	0.3311
JPFA	2020	1.4965	18.5443	1.2741	0.2532
JPFA	2021	1.5254	9.8851	1.1820	0.2306
JPFA	2022	1.1021	10.6148	1.3941	0.4918
LSIP	2018	1.0231	25.5102	0.2047	0.9181
LSIP	2019	1.1917	40.1351	0.2032	0.5135
LSIP	2020	1.0098	13.4804	0.1762	0.1471
LSIP	2021	0.7945	8.1724	0.1650	0.1379
LSIP	2022	0.6330	6.6776	0.1355	0.3355
MYOR	2018	6.8574	34.0260	1.0593	0.3506
MYOR	2019	4.6299	23.0337	0.9230	0.3258
MYOR	2020	5.3757	29.4565	0.7547	0.3261
MYOR	2021	4.0151	38.4906	0.7533	0.9811
MYOR	2022	4.3551	28.7356	0.7356	0.2414
ROTI	2018	2.5123	42.7503	0.5063	0.2100
ROTI	2019	2.5671	26.3745	0.5140	0.1984
ROTI	2020	2.6067	37.7988	0.3794	0.6718
ROTI	2021	2.9528	29.4947	0.4709	1.0422
ROTI	2022	3.0458	17.6047	0.5405	0.7462
SKLT	2018	2.7488	32.1268	1.2029	0.1499
SKLT	2019	2.6313	24.6102	1.0791	0.1376
SKLT	2020	2.3907	25.3113	0.9016	0.2426
SKLT	2021	2.7766	19.6892	0.6409	0.1220
SKLT	2022	2.0521	16.1304	0.7491	0.3971
TGKA	2018	2.4658	9.9336	1.7932	0.4744
TGKA	2019	3.2002	10.3981	1.1522	0.5124
TGKA	2020	4.1797	13.9627	1.1030	0.5470
TGKA	2021	3.6519	13.3641	0.9334	0.6873
TGKA	2022	3.1884	13.6381	1.0446	0.5667
ULTJ	2018	3.2665	22.5000	0.1635	0.1667
ULTJ	2019	3.4323	18.8764	0.1686	0.1348
ULTJ	2020	3.4793	16.0000	0.8307	0.1200
ULTJ	2021	3.1773	12.8689	0.4415	0.0984
ULTJ	2022	2.6341	16.0326	0.2668	0.2717

Sumber : Diolah peneliti

Lampiran 7

Hasil Output Data SPSS Yang Diolah Peneliti

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
PBV	70	.3369	6.8574	2.287287	1.5545080
PER	70	4.6133	42.7503	17.512459	9.7959676
DER	70	.1085	2.2083	.762468	.4975086
DPR	70	.0984	1.0422	.393167	.2171895
Valid N (listwise)	70				

Sumber : Lampiran 6 diolah

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		70
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	1.20043608
Most Extreme Differences	Absolute	.133
	Positive	.133
	Negative	-.118
Test Statistic		.133
Asymp. Sig. (2-tailed)		.004 ^c
a. Test distribution is Normal.		
b. Calculated from data.		
c. Lilliefors Significance Correction.		

Sumber : Lampiran 6 diolah

Runs Test

	Unstandardized Residual
Test Value ^a	-.28495
Cases < Test Value	35
Cases ≥ Test Value	35
Total Cases	70
Number of Runs	19
Z	-4.094
Asymp. Sig. (2-tailed)	.000

a. Median

Sumber : Lampiran 6 diolah

Coefficients^a

		Collinearity Statistics	
Model		Tolerance	VIF
1	PER	.939	1.065
	DER	.986	1.014
	DPR	.951	1.051

a. Dependent Variable: PBV

Sumber : Lampiran 6 diolah

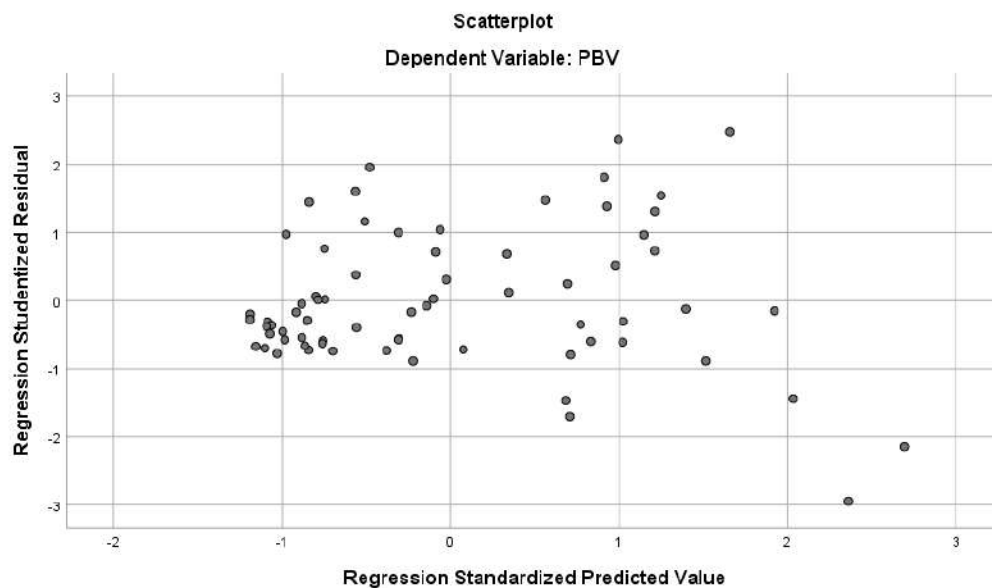
Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.635 ^a	.404	.377	1.2274155

a. Predictors: (Constant), DPR, DER, PER

b. Dependent Variable: PBV

Sumber : Lampiran 6 diolah



Sumber : Lampiran 6 diolah

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.790	.453		1.744	.086
	PER	.101	.016	.637	6.490	.000
	DER	-.162	.299	-.052	-.542	.590
	DPR	-.378	.698	-.053	-.542	.590

a. Dependent Variable: PBV

Sumber : Lampiran 6 diolah

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	67.306	3	22.435	14.892	.000 ^b
	Residual	99.432	66	1.507		
	Total	166.738	69			

a. Dependent Variable: PBV

b. Predictors: (Constant), DPR, DER, PER

Sumber : Lampiran 6 diolah

Lampiran 8



PT BISI International Tbk
dan entitas anaknya/*and its subsidiaries*

Laporan keuangan konsolidasian tanggal 31 Desember 2018
dan untuk tahun yang berakhir pada tanggal tersebut
beserta laporan auditor independen/
*Consolidated financial statements as of December 31, 2018
and for the year then ended with independent auditors' report*



The original consolidated financial statements included herein
are in the Indonesian language.

**PT BISI INTERNATIONAL TBK
DAN ENTITAS ANAKNYA
LAPORAN POSISI KEUANGAN
KONSOLIDASIAN
Tanggal 31 Desember 2018
(Disajikan dalam Jutaan Rupiah,
Kecuali Nilai Nominal per Saham)**

**PT BISI INTERNATIONAL TBK
AND ITS SUBSIDIARIES
CONSOLIDATED STATEMENT OF
FINANCIAL POSITION
As of December 31, 2018
(Expressed in Millions of Rupiah,
Except Par Value per Share)**

(Disajikan kembali - Catatan 40)/
(As restated - Note 40)

			1 Januari 2017/ 31 Desember 2016/ January 1, 2017/ December 31, 2016	
	Catatan/ Notes	31 Desember 2018/ December 31, 2018	31 Desember 2017/ December 31, 2017	
Aset				Assets
Aset Lancar				Current Assets
Kas dan setara kas	2e,4	94.489	535.617	Cash and cash equivalents
Piutang Usaha	2q,2u,5,32a			Accounts receivable
Pihak ketiga		915.384	818.613	Trade
Pihak berelasi	2f	12.117	12.427	Third parties
Lain-lain - pihak ketiga		1.911	2.001	Related parties
Persediaan	2h,6	1.111.890	633.997	Others - third parties
Uang muka	7	5.976	15.581	Inventories
Biaya dibayar di muka	2i,8	6.818	6.645	Advances
Pajak Pertambahan Nilai dibayar di muka	15a	3.327	47	Prepaid expenses
Aset biologis	2j,9	16.372	16.842	Prepaid Value
				Added Tax
				Biological assets
Total Aset Lancar		2.168.084	2.041.770	Total Current Assets
Aset Tidak Lancar				Non-current Assets
Piutang pihak berelasi non-usaha	2f,32c	48	91	Due from related parties
Aset pajak tangguhan	2r,15h	37.797	33.058	Deferred tax assets
Aset tetap	2k,10	498.764	512.280	Fixed assets
Tagihan pajak penghasilan	15i	31.936	9.880	Claims for tax refund
Aset tidak lancar lainnya	11	28.381	25.277	Other non-current assets
Total Aset Tidak Lancar		596.926	580.566	Total Non-current Assets
Total Aset		2.765.010	2.622.336	Total Assets



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**PT BISI INTERNATIONAL TBK
DAN ENTITAS ANAKNYA
LAPORAN POSISI KEUANGAN
KONSOLIDASIAN (lanjutan)
Tanggal 31 Desember 2018
(Disajikan dalam Jutaan Rupiah,
Kecuali Nilai Nominal per Saham)**

**PT BISI INTERNATIONAL TBK
AND ITS SUBSIDIARIES
CONSOLIDATED STATEMENT OF
FINANCIAL POSITION (continued)
As of December 31, 2018
(Expressed in Millions of Rupiah,
Except Par Value per Share)**

		(Disajikan kembali - Catatan 40)/ (As restated - Note 40)				
				1 Januari 2017/ 31 Desember 2016/		
	Catatan/ Notes	31 Desember 2018/ December 31, 2018	31 Desember 2017/ December 31, 2017	January 1, 2017/ December 31, 2016		
Liabilitas dan Ekuitas					Liabilities and Equity	
Liabilitas Jangka Pendek					Current Liabilities	
Utang bank jangka pendek	12	100.000	50.000	-	Short-term bank loan	
Utang					Accounts payable	
Usaha - pihak ketiga	13	68.567	139.028	122.175	Trade - third parties	
Lain-lain - pihak ketiga	14	40.631	36.218	34.961	Others - third parties	
Beban akrual	16	70.674	84.115	73.199	Accrued expenses	
Liabilitas imbalan kerja					Short-term employee	
jangka pendek	2o	423	61	99	benefit liabilities	
Utang pajak	2r, 15b	39.172	33.176	47.954	Taxes payable	
Uang muka pelanggan		4.839	2.096	6.034	Advances from customers	
Provisi jangka pendek	2v, 17	71.082	17.556	17.102	Short-term provision	
Total Liabilitas Jangka Pendek		395.388	362.250	301.524	Total Current Liabilities	
Liabilitas Jangka Panjang					Non-current Liabilities	
Utang pihak berelasi non-usaha	2f, 32c	229	28	123	Due to related parties	
Liabilitas pajak tangguhan	2r, 15h	1.509	984	589	Deferred tax liabilities	
Liabilitas imbalan kerja					Long-term employee	
jangka panjang	2o, 18	57.954	58.964	50.416	benefit liabilities	
Total Liabilitas Jangka Panjang		59.692	59.976	51.128	Total Non-current Liabilities	
Total Liabilitas		455.080	422.226	352.652	Total Liabilities	
Ekuitas					Equity	
Ekuitas yang Dapat Diatribusikan kepada Pemilik Entitas Induk					Equity Attributable to the Owners of the Parent Entity	
Modal saham - nilai nominal Rp100 per saham (Rupiah penuh)					Share capital - Rp100 par value per share (full Rupiah)	
Modal dasar - 4.000.000.000 saham					Authorized - 4,000,000,000 shares	
Modal ditempatkan dan disetor penuh - 3.000.000.000 saham	20	300.000	300.000	300.000	Issued and fully paid - 3,000,000,000 shares	
Tambahan modal disetor	2g, 2r, 21	99.910	99.910	99.910	Additional paid-in capital	
Komponen lainnya dari ekuitas	2r	4.753	4.753	4.672	Other components of equity	
Saldo laba	22				Retained earnings	
Telah ditentukan penggunaannya		60.000	60.000	60.000	Appropriated	
Belum ditentukan penggunaannya		1.844.846	1.735.056	1.598.657	Unappropriated	
Ekuitas yang Dapat Diatribusikan kepada Pemilik Entitas Induk		2.309.509	2.199.719	2.063.239	Equity Attributable to the Owners of the Parent Entity	
Kepentingan non pengendali	2c, 19	421	391	286	Non-controlling interests	
Total Ekuitas		2.309.930	2.200.110	2.063.525	Total Equity	
Total Liabilitas dan Ekuitas		2.765.010	2.622.336	2.416.177	Total Liabilities and Equity	

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**PT BISI INTERNATIONAL TBK
DAN ENTITAS ANAKNYA
LAPORAN LABA RUGI DAN PENGHASILAN
KOMPREHENSIF LAIN KONSOLIDASIAN
Untuk Tahun yang Berakhir pada Tanggal
31 Desember 2018
(Disajikan dalam Jutaan Rupiah,
Kecuali Laba per Saham)**

**PT BISI INTERNATIONAL TBK
AND ITS SUBSIDIARIES
CONSOLIDATED STATEMENT OF PROFIT OR LOSS
AND OTHER COMPREHENSIVE INCOME
For the Year Ended
December 31, 2018
(Expressed in Millions of Rupiah,
Except Earnings per Share)**

Tahun yang Berakhir pada Tanggal 31 Desember/ Year Ended December 31,			
	2018	Catatan/ Notes	2017
Penjualan neto	2.265.615	2f, 2n, 23	2.310.290
Beban pokok penjualan	(1.406.725)	2f, 2n 24	(1.430.026)
Laba bruto	858.890		880.264
Beban penjualan	(245.694)	2n, 25	(286.253)
Beban umum dan administrasi	(132.603)	33b, 33c	(104.535)
Beban operasi lain	(1.302)	2n, 27	(1.445)
Penghasilan operasi lain	18.622	2n, 28	12.692
Laba usaha	497.913		500.723
Penghasilan keuangan	9.179	2n, 29	18.552
Beban keuangan	(1.593)	2n, 30	(78)
Laba sebelum pajak penghasilan	505.499		519.197
Beban pajak penghasilan	(101.629)	2r, 15c	(115.910)
Laba tahun berjalan	403.870		403.287
Penghasilan komprehensif lain			
Pos yang tidak akan direklasifikasi ke laba rugi:			
Pengukuran kembali atas liabilitas imbalan kerja	7.958	2o, 18	(3.708)
Pajak penghasilan terkait	(1.989)		927
Total penghasilan komprehensif tahun berjalan	409.839		400.506



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**PT BISI INTERNATIONAL TBK
DAN ENTITAS ANAKNYA
LAPORAN LABA RUGI DAN PENGHASILAN
KOMPREHENSIF LAIN KONSOLIDASIAN
(lanjutan)
Untuk Tahun yang Berakhir pada Tanggal
31 Desember 2018
(Disajikan dalam Jutaan Rupiah,
Kecuali Laba per Saham)**

**PT BISI INTERNATIONAL TBK
AND ITS SUBSIDIARIES
CONSOLIDATED STATEMENT OF PROFIT OR LOSS
AND OTHER COMPREHENSIVE INCOME
(continued)
For the Year Ended
December 31, 2018
(Expressed in Millions of Rupiah,
Except Earnings per Share)**

Tahun yang Berakhir pada Tanggal 31 Desember/ Year Ended December 31,			
	2018	Catatan/ Notes	2017
Laba tahun berjalan			
yang dapat diatribusikan kepada:			
Pemilik entitas induk	403.822		403.180
Kepentingan non pengendali	48	2c	107
Total	403.870		403.287
Total penghasilan komprehensif			
tahun berjalan yang dapat			
diatribusikan kepada:			
Pemilik entitas induk	409.790		400.399
Kepentingan non pengendali	49	2c, 19	107
Total	409.839		400.506
Laba per saham dasar yang dapat			
diatribusikan kepada pemilik			
entitas induk (Rupiah penuh)	135	2s, 31	134

Profit for the year
attributable to:
Owners of the parent entity
Non-controlling interests

Total

Total comprehensive income
for the year attributable to:
Owners of the parent entity
Non-controlling interests

Total

Basic earnings per share
attributable to the owners
of the parent entity (full Rupiah)



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PT BISI INTERNATIONAL TBK DAN ENTITAS ANAKNYA
LAPORAN PERUBAHAN EKUITAS KONSOLIDASIAN
Untuk Tahun yang Berakhir pada Tanggal
31 Desember 2018
(Disajikan dalam jutaan Rupiah, kecuali dinyatakan lain)

PT BISI INTERNATIONAL TBK AND ITS SUBSIDIARIES
CONSOLIDATED STATEMENT OF CHANGES IN EQUITY
For the Year Ended
December 31, 2018
(Expressed in Millions of Rupiah, Unless Otherwise Stated)

	Berkas yang dapat Diatribusikan kepada Pemilik Entitas Induk/ Equity Attributable to Owners of the Parent Entity									
	Modal Saham Diperikan dan Dibayar Pemilik Bersama dan Cadangan Reserva	Tambahan Modal Dibayar - Baru Adisional Reserva - Cadangan Reserva	Komponen Lainnya dari Ekuitas Komponen Pendapatan yang Tersedia dari Ekuitas	Saldo Laba/ Reservasi Keuntungan	Saldo Laba/ Reservasi Keuntungan	Saldo Laba/ Reservasi Keuntungan	Saldo Laba/ Reservasi Keuntungan	Saldo Laba/ Reservasi Keuntungan	Saldo Laba/ Reservasi Keuntungan	Saldo Laba/ Reservasi Keuntungan
Saldo 31 Desember 2016	300.000	96.510	4.672	60.000	1.393.587	2.063.239	285	2.063.525		Saldo Desember 31, 2016
Labai tahun berjalan	-	-	-	-	403.180	403.180	107	403.287		Profit for the year
Penghasilan komprehensif lain - pengukuran kembali atas labai-laba miskin kerja - neto pajak	-	-	-	-	(2.781)	(2.781)	-	(2.781)		Other comprehensive income - remeasurement of employee benefits liability - net of tax
Total perubahan komprehensif tahun berjalan	-	-	-	-	400.399	400.399	107	400.506		Total comprehensive income for the year
Penggunaan pajak	2	-	81	-	-	-	-	-	81	Tax awarded
Distribusi laba	22	-	-	-	(264.000)	(264.000)	-	(264.000)	-	Cash dividends
Distribusi laba atas nilai tambah kepegawaian non pengendali	-	-	-	-	-	-	(2)	(2)	(2)	Cash dividend by subsidiaries to non-controlling interests
Saldo 31 Desember 2017	300.000	96.510	4.753	60.000	1.753.586	2.199.719	281	2.200.000		Saldo Desember 31, 2017
Labai tahun berjalan	-	-	-	-	403.522	403.522	48	403.570		Profit for the year
Penghasilan komprehensif lain - pengukuran kembali atas labai-laba miskin kerja - neto pajak	-	-	-	-	5.068	5.068	1	5.069		Other comprehensive income - remeasurement of employee benefits liability - net of tax
Total perubahan komprehensif tahun berjalan	-	-	-	-	408.590	408.590	49	408.639		Total comprehensive income for the year
Distribusi laba	22	-	-	-	(300.000)	(300.000)	-	(300.000)		Cash dividends
Distribusi laba atas nilai tambah kepegawaian non pengendali	-	-	-	-	-	-	(19)	(19)		Cash dividend by subsidiaries to non-controlling interests
Saldo 31 Desember 2018	300.000	96.510	4.753	60.000	1.844.446	2.208.309	421	2.209.030		Saldo Desember 31, 2018



The original consolidated financial statements included herein are in the Indonesian language.

**PT BISI INTERNATIONAL TBK
DAN ENTITAS ANAKNYA
CATATAN ATAS
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Untuk Tahun yang Berakhir pada Tanggal Tersebut
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Kecuali Dinyatakan Lain)**

**PT BISI INTERNATIONAL TBK
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(Expressed in Millions of Rupiah,
Unless Otherwise Stated)**

19. KEPENTINGAN NON PENGENDALI (lanjutan)

Kepentingan non pengendali atas laba netto entitas anak yang dikonsolidasi adalah sebagai berikut:

	Tahun yang Berakhir pada Tanggal 31 Desember/ Year Ended December 31,	
	2018	2017
PT Multi Sarana Indotani	44	74
PT Tanindo Intertraco	3	13
PT Tanindo Subur Prima	2	20
Total	49	107

19. NON-CONTROLLING INTEREST (continued)

Non-controlling interests in total comprehensive income of consolidated subsidiaries are as follows:

PT Multi Sarana Indotani
PT Tanindo Intertraco
PT Tanindo Subur Prima
Total

20. MODAL SAHAM

Susunan kepemilikan saham Perusahaan pada tanggal 31 Desember 2018 dan 2017 masing-masing dengan nilai nominal Rp100 (angka penuh) per saham adalah sebagai berikut:

20. SHARE CAPITAL

The composition of the Company's shareholding as of December 31, 2018 and 2017 with a par value of Rp100 (full amount) per share, is as follows:

31 Desember 2018/December 31, 2018				
Pemegang Saham	Total Saham Ditempatkan dan Disetor Penuh/ Number of Shares Issued and Fully Paid	Persentase Kepemilikan/ Percentage of Ownership	Nominal/ Amount	Shareholders
PT Agrindo Pratama	930.000.000	31,00	93.000	PT Agrindo Pratama
Midsummer Limited, Seychelles	692.344.000	23,08	69.234	Midsummer Limited, Seychelles
Komisaris				Commissioner
Tjiu Thomas Effendy	200.000	0,01	20	Tjiu Thomas Effendy
Direksi				Director
Tan Jemmy Eka Putra	6.100.000	0,20	610	Tan Jemmy Eka Putra
Publik (masing-masing di bawah 5%)	1.371.356.000	45,71	137.136	Public (less than 5% ownership each)
Total	3.000.000.000	100,00	300.000	Total
31 Desember 2017/December 31, 2017				
Pemegang Saham	Total Saham Ditempatkan dan Disetor Penuh/ Number of Shares Issued and Fully Paid	Persentase Kepemilikan/ Percentage of Ownership	Nominal/ Amount	Shareholders
PT Agrindo Pratama	930.000.000	31,00	93.000	PT Agrindo Pratama
Midsummer Limited, Seychelles	692.344.000	23,08	69.234	Midsummer Limited, Seychelles
Komisaris				Commissioner
Tjiu Thomas Effendy	200.000	0,01	20	Tjiu Thomas Effendy
Direksi				Director
Tan Jemmy Eka Putra	2.500.000	0,08	250	Tan Jemmy Eka Putra
Publik (masing-masing di bawah 5%)	1.374.956.000	45,83	137.496	Public (less than 5% ownership each)
Total	3.000.000.000	100,00	300.000	Total

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Date	Open	High	Low	Close*	Adj. Close**	Volume
Dec 28, 2018	1,550.00	1,675.00	1,520.00	1,675.00	1,334.20	703,700
Dec 27, 2018	1,525.00	1,555.00	1,505.00	1,555.00	1,238.61	32,700
Dec 26, 2018	1,520.00	1,530.00	1,490.00	1,530.00	1,218.70	9,700
Dec 25, 2018	1,525.00	1,525.00	1,525.00	1,525.00	1,214.72	-
Dec 24, 2018	1,525.00	1,525.00	1,525.00	1,525.00	1,214.72	-
Dec 21, 2018	1,500.00	1,525.00	1,500.00	1,525.00	1,214.72	13,000

PT BISI International Tbk
dan entitas anaknya/*and its subsidiaries*

Laporan keuangan konsolidasian tanggal 31 Desember 2019
dan untuk tahun yang berakhir pada tanggal tersebut
beserta laporan auditor independen/
*Consolidated financial statements as of December 31, 2019
and for the year then ended with independent auditors' report*

The original consolidated financial statements included herein
are in the Indonesian language.

**PT BISI INTERNATIONAL TBK
DAN ENTITAS ANAKNYA
LAPORAN POSISI KEUANGAN
KONSOLIDASIAN
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(Disajikan dalam Jutaan Rupiah,
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**PT BISI INTERNATIONAL TBK
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CONSOLIDATED STATEMENT OF
FINANCIAL POSITION
As of December 31, 2019
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Except Par Value per Share)**

	31 Desember 2019/ December 31, 2019	Catatan/ Notes	31 Desember 2018/ December 31, 2018	
Aset				Assets
Aset Lancar				Current Assets
Kas dan setara kas	195.165	2e,4	94.489	Cash and cash equivalents
Piutang Usaha		2q,2u,5		Accounts receivable
Pihak ketiga	971.873		915.384	Trade
Pihak berelasi	11.637	2f,32a	12.117	Third parties
Lain-lain - pihak ketiga	1.895		1.911	Related parties
Persediaan	1.115.260	2h,6	1.111.690	Others - third parties
Uang muka	3.511	7	5.976	Inventories
Biaya dibayar di muka	6.170	2i,8	6.818	Advances
Pajak Pertambahan Nilai dibayar di muka	-	15a	3.327	Prepaid expenses
Aset biologis	14.461	2j,9	16.372	Prepaid Value Added Tax
Total Aset Lancar	2.319.972		2.168.084	Biological assets
Aset Tidak Lancar				Non-current Assets
Uang muka pembelian aset tetap	2.966		-	Advance for purchase of fixed assets
Piutang pihak berelasi non-usaha	1.034	2f,32c	48	Due from related parties
Aset pajak tangguhan	52.710	2r,15h	37.797	Deferred tax assets
Aset tetap	480.957	2k,10	498.764	Fixed assets
Tagihan pajak penghasilan	54.003	15i	31.936	Claims for tax refund
Aset tidak lancar lainnya	29.414	11	28.381	Other non-current assets
Total Aset Tidak Lancar	621.084		596.926	
Total Aset	2.941.056		2.765.010	Total Assets



The original consolidated financial statements included herein are in the Indonesian language.

**PT BISI INTERNATIONAL TBK
DAN ENTITAS ANAKNYA
LAPORAN POSISI KEUANGAN
KONSOLIDASIAN (lanjutan)
Tanggal 31 Desember 2019
(Disajikan dalam Jutaan Rupiah,
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**PT BISI INTERNATIONAL TBK
AND ITS SUBSIDIARIES
CONSOLIDATED STATEMENT OF
FINANCIAL POSITION (continued)
As of December 31, 2019
(Expressed in Millions of Rupiah,
Except Par Value per Share)**

	31 Desember 2019/ December 31, 2019	Catatan/ Notes	31 Desember 2018/ December 31, 2018	
Liabilitas dan Ekuitas				Liabilities and Equity
Liabilitas Jangka Pendek				Current Liabilities
Utang bank jangka pendek	150.000	12	100.000	Short-term bank loan
Utang Usaha		13		Accounts payable
Pihak ketiga	84.070		68.567	Trade
Pihak berelasi	2.266	32b	-	Third parties
Lain-lain - pihak ketiga	65.630	14	40.631	Related parties
Beban akrual	119.309	16	70.674	Others - third parties
Liabilitas imbalan kerja jangka pendek	158	2o	423	Accrued expenses
Utang pajak	55.830	2r,15b	39.172	Short-term employee benefit liabilities
Utang muka pelanggan	2.581		4.839	Taxes payable
Provisi jangka pendek	80.592	2v,17	71.082	Advances from customers
				Short-term provision
Total Liabilitas Jangka Pendek	560.436		395.388	Total Current Liabilities
Liabilitas Jangka Panjang				Non-current Liabilities
Utang pihak berelasi non-usaha	925	2f,32c	229	Due to related parties
Liabilitas pajak tangguhan	-	2r,15h	1.509	Deferred tax liabilities
Liabilitas imbalan kerja jangka panjang	63.109	2o,18	57.954	Long-term employee benefit liabilities
Total Liabilitas Jangka Panjang	64.034		59.692	Total Non-current Liabilities
Total Liabilitas	624.470		455.080	Total Liabilities
Ekuitas				Equity
Ekuitas yang Dapat Diatribusikan kepada Pemilik Entitas Induk				Equity Attributable to the Owners of the Parent Entity
Modal saham - nilai nominal Rp100 per saham (Rupiah penuh)				Share capital - Rp100 par value per share (full Rupiah)
Modal dasar - 4.000.000.000 saham				Authorized - 4,000,000,000 shares
Modal ditempatkan dan disetor penuh - 3.000.000.000 saham	300.000	20	300.000	Issued and fully paid - 3,000,000,000 shares
Tambahan modal disetor	99.910	2g,21	99.910	Additional paid-in capital
Komponen lainnya dari ekuitas	4.753		4.753	Other components of equity
Saldo laba		22		Retained earnings
Telah ditentukan penggunaannya	60.000		60.000	Appropriated
Belum ditentukan penggunaannya	1.851.474		1.844.846	Unappropriated
Ekuitas yang Dapat Diatribusikan kepada Pemilik Entitas Induk	2.316.137		2.309.509	Equity Attributable to the Owners of the Parent Entity
Kepentingan non pengendali	449	2c,19	421	Non-controlling interests
Total Ekuitas	2.316.586		2.309.930	Total Equity
Total Liabilitas dan Ekuitas	2.941.056		2.765.010	Total Liabilities and Equity

The original consolidated financial statements included herein
are in the Indonesian language.

**PT BISI INTERNATIONAL TBK
DAN ENTITAS ANAKNYA
LAPORAN LABA RUGI DAN PENGHASILAN
KOMPREHENSIF LAIN KONSOLIDASIAN
Untuk Tahun yang Berakhir pada Tanggal
31 Desember 2019
(Disajikan dalam Jutaan Rupiah,
Kecuali Laba per Saham)**

**PT BISI INTERNATIONAL TBK
AND ITS SUBSIDIARIES
CONSOLIDATED STATEMENT OF PROFIT OR LOSS
AND OTHER COMPREHENSIVE INCOME
For the Year Ended
December 31, 2019
(Expressed in Millions of Rupiah,
Except Earnings per Share)**

Tahun yang Berakhir pada Tanggal 31 Desember/
Year Ended December 31,

	2019	Catatan/ Notes	2018	
Penjualan neto	2.272.410	2f,2n,23	2.265.615	Net sales
Beban pokok penjualan	(1.479.552)	2f,2n,24	(1.406.725)	Cost of goods sold
Laba bruto	792.858		858.890	Gross profit
Beban penjualan	(243.770)	2n,25	(245.694)	Selling expenses
Beban umum dan administrasi	(148.816)	2n,26,33b,33c	(132.603)	General and administrative expenses
Beban operasi lain	(15.740)	2n,27	(1.302)	Other operating expenses
Penghasilan operasi lain	30.043	2n,28	18.622	Other operating income
Laba usaha	414.575		497.913	Operating profit
Penghasilan keuangan	1.517	2n,29	9.179	Finance income
Beban keuangan	(11.321)	2n,30	(1.593)	Finance costs
Laba sebelum pajak penghasilan	404.771		505.499	Profit before income tax
Beban pajak penghasilan	(97.819)	2r,15c	(101.629)	Income tax expense
Laba tahun berjalan	306.952		403.870	Profit for the year
Penghasilan komprehensif lain				Other comprehensive income
Pos yang tidak akan direklasifikasi ke laba rugi:				Item that will not be reclassified to profit or loss:
Pengukuran kembali atas liabilitas imbalan kerja	(260)	2o,18	7.958	Re-measurement of employee benefits liability
Pajak penghasilan terkait	65		(1.989)	Related income tax
Total penghasilan komprehensif tahun berjalan	306.757		409.839	Total comprehensive income for the year



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**PT BISI INTERNATIONAL TBK
DAN ENTITAS ANAKNYA
LAPORAN LABA RUGI DAN PENGHASILAN
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31 Desember 2019
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Kecuali Laba per Saham)**

**PT BISI INTERNATIONAL TBK
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AND OTHER COMPREHENSIVE INCOME
(continued)
For the Year Ended
December 31, 2019
(Expressed in Millions of Rupiah,
Except Earnings per Share)**

Tahun yang Berakhir pada Tanggal 31 Desember/ Year Ended December 31,				
	2019	Catatan/ Notes	2018	
Laba tahun berjalan yang dapat diatribusikan kepada:				Profit for the year attributable to:
Pemilik entitas induk	306.823		403.822	Owners of the parent entity
Kepentingan non pengendali	129	2c	48	Non-controlling interests
Total	306.952		403.870	Total
Total penghasilan komprehensif tahun berjalan yang dapat diatribusikan kepada:				Total comprehensive income for the year attributable to:
Pemilik entitas induk	306.628		409.790	Owners of the parent entity
Kepentingan non pengendali	129	2c, 19	49	Non-controlling interests
Total	306.757		409.839	Total
Laba per saham dasar yang dapat diatribusikan kepada pemilik entitas induk (Rupiah penuh)	102	2s, 31	135	Basic earnings per share attributable to the owners of the parent entity (full Rupiah)



The original consolidated financial statements included herein are in the Indonesian language.

Buku yang diterbitkan kepada Pemilik/Entitas Inklusif/ Equity Attributable to Owners of the Parent Entity								
	Modal Saham Diperdagikan dan Diterima Pemilik Bendahara/Parent Capital	Tambahan Modal - Modal Aset/Parent Additional Capital - net	Komponen Lainnya dari Ekuitas/ Other Components of Equity	Saldo Laba/ Retained Earnings	Saldo Laba/ Retained Earnings	Saldo Laba/ Retained Earnings	Kepentingan Non-pengontrol/ Non-controlling Interest	Total Ekuitas/ Total Equity
Saldo 31 Desember 2017	300.000	99.310	4.753	60.000	1.764.056	2.199.719	391	2.200.110
Labai tahun berjalan	-	-	-	-	403.822	403.822	48	403.870
Perubahan komposisi lain- pengukuran kembali atas labai terdapat ke-100 persik	-	-	-	-	5.989	5.989	1	5.989
Total perubahan komposisi tahun berjalan	-	-	-	-	409.790	409.790	49	409.839
Dibayar tunai	-	-	-	-	(300.000)	(300.000)	-	(300.000)
Diketahui dari entitas anak/pada kepentingan non-pengendal	-	-	-	-	-	-	(19)	(19)
Saldo 31 Desember 2018	300.000	99.310	4.753	60.000	1.864.848	2.309.509	421	2.309.950
Labai tahun berjalan	-	-	-	-	306.823	306.823	128	306.951
Perubahan komposisi lain- pengukuran kembali atas labai terdapat ke-100 persik	-	-	-	-	(195)	(195)	-	(195)
Total perubahan komposisi tahun berjalan	-	-	-	-	306.628	306.628	129	306.757
Dibayar tunai	-	-	-	-	(300.000)	(300.000)	-	(300.000)
Diketahui dari entitas anak/pada kepentingan non-pengendal	-	-	-	-	-	-	(101)	(101)
Saldo 31 Desember 2019	300.000	99.310	4.753	60.000	1.861.471	2.316.137	449	2.316.586

Saldo 31 Desember 2017	Saldo 31 Desember 2018	Saldo 31 Desember 2019
Profit (to the year)		
Other comprehensive income - re-measurement of employee benefits liability, net of tax		
Total comprehensive income to the year		
Cash dividends		
Cash dividends to subsidiaries to non-controlling interests		
Profit to the year		
Other comprehensive income - re-measurement of employee benefits liability, net of tax		
Total comprehensive income to the year		
Cash dividends		
Cash dividends to subsidiaries to non-controlling interests		
Balance December 31, 2019		

The original consolidated financial statements included herein are in the Indonesian language.

**PT BISI INTERNATIONAL TBK
DAN ENTITAS ANAKNYA
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Tanggal 31 Desember 2019 dan
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Kecuali Dinyatakan Lain)**

**PT BISI INTERNATIONAL TBK
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19. KEPENTINGAN NON PENGENDALI

19. NON-CONTROLLING INTERESTS

Kepentingan non pengendali atas aset neto entitas anak yang dikonsolidasi adalah sebagai berikut:

Non-controlling interests in net assets of consolidated subsidiaries are as follows:

	31 Desember 2019/ December 31, 2019	31 Desember 2018/ December 31, 2018	
PT Multi Sarana Indotani	418	348	PT Multi Sarana Indotani
PT Tanindo Intertraco	24	68	PT Tanindo Intertraco
PT Tanindo Subur Prima	7	5	PT Tanindo Subur Prima
Total	449	421	Total

Kepentingan non pengendali atas laba neto entitas anak yang dikonsolidasi adalah sebagai berikut:

Non-controlling interests in total comprehensive income of consolidated subsidiaries are as follows:

	Tahun yang Berakhir pada Tanggal 31 Desember/ Year Ended December 31,		
	2019	2018	
PT Multi Sarana Indotani	131	44	PT Multi Sarana Indotani
PT Tanindo Intertraco	(4)	3	PT Tanindo Intertraco
PT Tanindo Subur Prima	2	2	PT Tanindo Subur Prima
Total	129	49	Total

20. MODAL SAHAM

20. SHARE CAPITAL

Susunan kepemilikan saham Perusahaan pada tanggal 31 Desember 2019 dan 2018 masing-masing dengan nilai nominal Rp100 (rupiah penuh) per saham adalah sebagai berikut:

The composition of the Company's shareholding as of December 31, 2019 and 2018 with a par value of Rp100 (full rupiah) per share, is as follows:

31 Desember 2019/December 31, 2019			
Pemegang Saham	Total Saham Ditempatkan dan Dibayar Penuh/ Number of Shares Issued and Fully Paid	Persentase Kepemilikan/ Percentage of Ownership	Nominal/ Amount
PT Agrindo Pratama	930.000.000	31,00	93.000
Midsummer Limited, Seychelles	694.312.500	23,14	69.431
Komisaris			
Tju Thomas Effendy	200.000	0,01	20
Direksi			
Tan Jemmy Eka Putra	7.350.000	0,25	735
Publik (masing-masing di bawah 5%)	1.368.137.500	45,60	136.814
Total	3.000.000.000	100,00	300.000

PT Agrindo Pratama
Midsummer Limited, Seychelles
Commissioner
Tju Thomas Effendy
Director
Tan Jemmy Eka Putra
Public (less than 5% ownership each)



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Time Period: Dec 01, 2019 - Dec 31, 2019
 Show: Historical Prices
 Frequency: Daily
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Currency in IDR
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Date	Open	High	Low	Close*	Adj Close**	Volume
Dec 30, 2019	1,040.00	1,095.00	1,035.00	1,050.00	896.53	370,100
Dec 27, 2019	1,040.00	1,045.00	1,040.00	1,040.00	887.99	352,800
Dec 26, 2019	1,050.00	1,050.00	1,040.00	1,040.00	887.99	54,200
Dec 23, 2019	1,050.00	1,050.00	1,040.00	1,050.00	896.53	38,200
Dec 20, 2019	1,050.00	1,050.00	1,050.00	1,050.00	896.53	20,300
Dec 19, 2019	1,055.00	1,060.00	1,050.00	1,050.00	896.53	197,000



PT BISI International Tbk
dan entitas anaknya/*and its subsidiaries*

Laporan keuangan konsolidasian tanggal 31 Desember 2020
dan untuk tahun yang berakhir pada tanggal tersebut
beserta laporan auditor independen/
*Consolidated financial statements as of December 31, 2020
and for the year then ended with independent auditors' report*

The original consolidated financial statements included herein
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**PT BISI INTERNATIONAL TBK
DAN ENTITAS ANAKNYA
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(Disajikan dalam Jutaan Rupiah,
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**PT BISI INTERNATIONAL TBK
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CONSOLIDATED STATEMENT OF
FINANCIAL POSITION
As of December 31, 2020
(Expressed in Millions of Rupiah,
Except Par Value per Share)**

	31 Desember 2020/ December 31, 2020	Catatan/ Notes	31 Desember 2019/ December 31, 2019	
Aset				Assets
Aset Lancar				Current Assets
Kas dan setara kas	602.271	2e,4	195.165	Cash and cash equivalents
Piutang				Accounts receivable
Usaha		2q,2u,5		Trade
Pihak ketiga	667.410		971.873	Third parties
Pihak berelasi	11.142	2f,34a	11.637	Related parties
Lain-lain - pihak ketiga	2.401		1.895	Others - third parties
Hak retur aset	29.280	2n,18,44	31.425	Right of return assets
Persediaan	919.678	2h,6,44	1.083.835	Inventories
Uang muka	4.886	7	3.511	Advances
Biaya dibayar di muka	3.269	2i,8	6.170	Prepaid expenses
Aset biologis	6.891	2j,9	14.461	Biological assets
Total Aset Lancar	2.247.228		2.319.972	Total Current Assets
Aset Tidak Lancar				Non-current Assets
Uang muka pembelian aset tetap	-		2.966	Advance for purchase of fixed assets
Piutang pihak berelasi non-usaha	1.225	2f,34c	1.034	Due from related parties
Aset pajak tangguhan	47.138	2r,16h	52.710	Deferred tax assets
Aset tetap	492.340	2k,10	480.957	Fixed assets
Aset hak guna	6.523	11	-	Right of use assets
Tagihan pajak penghasilan	91.855	16a	54.003	Claims for tax refund
Aset tidak lancar lainnya	28.670	12	29.414	Other non-current assets
Total Aset Tidak Lancar	667.751		621.084	Total Non-current Assets
Total Aset	2.914.979		2.941.056	Total Assets



The original consolidated financial statements included herein are in the Indonesian language.

**PT BISI INTERNATIONAL TBK
DAN ENTITAS ANAKNYA
LAPORAN POSISI KEUANGAN
KONSOLIDASIAN (lanjutan)
Tanggal 31 Desember 2020
(Disajikan dalam Jutaan Rupiah,
Kecuali Nilai Nominal per Saham)**

**PT BISI INTERNATIONAL TBK
AND ITS SUBSIDIARIES
CONSOLIDATED STATEMENT OF
FINANCIAL POSITION (continued)
As of December 31, 2020
(Expressed in Millions of Rupiah,
Except Par Value per Share)**

	31 Desember 2020/ December 31, 2020	Catatan/ Notes	31 Desember 2019/ December 31, 2019	
Liabilitas dan Ekuitas				Liabilities and Equity
Liabilitas Jangka Pendek				Current Liabilities
Utang bank jangka pendek	-	13	150.000	Short-term bank loan
Utang Usaha		14		Accounts payable
Pihak ketiga	103.669		84.070	Trade
Pihak berelasi	1.460	34b	2.266	Third parties
Lain-lain - pihak ketiga	17.244	15	65.630	Related parties
Kewajiban untuk retur	174.538	2n,2v,18	185.654	Others - third parties
Beban akrual	23.674	17	14.247	Refund liabilities
Liabilitas imbalan kerja jangka pendek	39	2o	158	Accrued expenses
Utang pajak	63.696	2r,16b	55.830	Short-term employee benefit liabilities
Utang muka pelanggan	-		2.581	Taxes payable
Liabilitas sewa jangka pendek	1.311	11	-	Advances from customers
Total Liabilitas Jangka Pendek	385.631		560.436	Short-term lease liabilities
Liabilitas Jangka Panjang				Total Current Liabilities
Utang pihak berelasi non-usaha	1.938	2f,34c	925	Non-current Liabilities
Liabilitas imbalan kerja jangka panjang	68.801	2o,19	63.109	Due to related parties
Liabilitas sewa jangka panjang	222	11	-	Long-term employee benefit liabilities
Total Liabilitas Jangka Panjang	70.961		64.034	Long-term lease liabilities
Total Liabilitas	456.592		624.470	Total Non-current Liabilities
Ekuitas				Total Liabilities
Ekuitas yang Dapat Diatribusikan kepada Pemilik Entitas Induk				Equity
Modal saham - nilai nominal Rp100 per saham (Rupiah penuh)				Equity Attributable to the Owners of the Parent Entity
Modal dasar - 4.000.000.000 saham				Share capital - Rp100 par value per share (full Rupiah)
Modal ditempatkan dan disetor penuh - 3.000.000.000 saham	300.000	21	300.000	Authorized - 4,000,000,000 shares issued and fully paid - 3,000,000,000 shares
Tambahan modal disetor	99.910	2g,22	99.910	Additional paid-in capital
Komponen lainnya dari ekuitas	4.753		4.753	Other components of equity
Saldo laba		23		Retained earnings
Telah ditentukan penggunaannya	60.000		60.000	Appropriated
Belum ditentukan penggunaannya	1.993.219		1.851.474	Unappropriated
Ekuitas yang Dapat Diatribusikan kepada Pemilik Entitas Induk	2.457.882		2.316.137	Equity Attributable to the Owners of the Parent Entity
Kepentingan non pengendali	505	2c,20	449	Non-controlling interests
Total Ekuitas	2.458.387		2.316.586	Total Equity
Total Liabilitas dan Ekuitas	2.914.979		2.941.056	Total Liabilities and Equity

The original consolidated financial statements included herein are in the Indonesian language.

**PT BISI INTERNATIONAL TBK
DAN ENTITAS ANAKNYA
LAPORAN LABA RUGI DAN PENGHASILAN
KOMPREHENSIF LAIN KONSOLIDASIAN
Untuk Tahun yang Berakhir pada Tanggal
31 Desember 2020
(Disajikan dalam Jutaan Rupiah,
Kecuali Laba per Saham)**

**PT BISI INTERNATIONAL TBK
AND ITS SUBSIDIARIES
CONSOLIDATED STATEMENT OF PROFIT OR LOSS
AND OTHER COMPREHENSIVE INCOME
For the Year Ended
December 31, 2020
(Expressed in Millions of Rupiah,
Except Earnings per Share)**

Tahun yang Berakhir pada Tanggal 31 Desember/
Year Ended December 31,

	2020	Catatan/ Notes	2019	
Penjualan neto	1.812.762	2f,2n,24	2.272.410	Net sales
Beban pokok penjualan	(1.124.032)	2f,2n,25	(1.417.183)	Cost of goods sold
Laba bruto	688.730		855.227	Gross profit
Beban penjualan	(158.776)	2n,26	(243.770)	Selling expenses
Beban umum dan administrasi	(96.011)	2n,27,35b,35c	(148.816)	General and administrative expenses
Beban penelitian dan pengembangan	(62.047)	28	(62.369)	Research and development expenses
Beban operasi lain	(49.105)	2n,29	(15.740)	Other operating expenses
Penghasilan operasi lain	39.697	2n,30	30.043	Other operating income
Laba usaha	362.488		414.575	Operating profit
Penghasilan keuangan	5.199	2n,31	1.517	Finance income
Beban keuangan	(2.749)	2n,32	(11.321)	Finance costs
Laba sebelum pajak penghasilan	364.938		404.771	Profit before income tax
Beban pajak penghasilan	(89.271)	2r,16c	(97.819)	Income tax expense
Laba tahun berjalan	275.667		306.952	Profit for the year
Penghasilan komprehensif lain				Other comprehensive income
Pos yang tidak akan direklasifikasi ke laba rugi:				Item that will not be reclassified to profit or loss:
Pengukuran kembali atas liabilitas imbalan kerja	(2.590)	2o,19	(260)	Re-measurement of employee benefits liability
Pajak penghasilan terkait	570		65	Related income tax
Total penghasilan komprehensif tahun berjalan	273.647		306.757	Total comprehensive income for the year

UBD

The original consolidated financial statements included herein are in the Indonesian language.

**PT BISI INTERNATIONAL TBK
DAN ENTITAS ANAKNYA
LAPORAN LABA RUGI DAN PENGHASILAN
KOMPREHENSIF LAIN KONSOLIDASIAN
(lanjutan)
Untuk Tahun yang Berakhir pada Tanggal
31 Desember 2020
(Disajikan dalam Jutaan Rupiah,
Kecuali Laba per Saham)**

**PT BISI INTERNATIONAL TBK
AND ITS SUBSIDIARIES
CONSOLIDATED STATEMENT OF PROFIT OR LOSS
AND OTHER COMPREHENSIVE INCOME
(continued)
For the Year Ended
December 31, 2020
(Expressed in Millions of Rupiah,
Except Earnings per Share)**

Tahun yang Berakhir pada Tanggal 31 Desember/ Year Ended December 31,			
	2020	Catatan/ Notes	2019
Laba tahun berjalan yang dapat diatribusikan kepada:			
Pemilik entitas induk	275.453		306.823
Kepentingan non pengendali	214	2c	129
Total	275.667		306.952
Total penghasilan komprehensif tahun berjalan yang dapat diatribusikan kepada:			
Pemilik entitas induk	273.434		306.628
Kepentingan non pengendali	213	2c, 20	129
Total	273.647		306.757
Laba per saham dasar yang dapat diatribusikan kepada pemilik entitas induk (Rupiah penuh)	92	2s, 33	102

Profit for the year attributable to:
Owners of the parent entity
Non-controlling interests

Total comprehensive income for the year attributable to:
Owners of the parent entity
Non-controlling interests

Basic earnings per share attributable to the owners of the parent entity (full Rupiah)



The original consolidated financial statements included herein are in the Indonesian language.

PT BISI INTERNATIONAL TBK DAN ENTITAS ANAKNYA
LAPORAN PERUBAHAN EKUITAS KONSOLIDASIAN
Untuk Tahun yang Berakhir pada Tanggal
31 Desember 2020
(Disajikan dalam jutaan Rupiah, kecuali dinyatakan lain)

PT BISI INTERNATIONAL TBK AND ITS SUBSIDIARIES
CONSOLIDATED STATEMENT OF CHANGES IN EQUITY
For the Year Ended
December 31, 2020
(Expressed in Millions of Rupiah, Unless Otherwise Stated)

Basis yang dapat Ditransferkan kepada Pemilik Entitas Indak/ Equity Attributable to Owners of the Parent Entity									
Catatan/ Notes	Modal Saham Ditempatkan dan Dibayar Pemilik Issued and Fully Paid Capital	Tambahkan Modal - Baru/ Additional Paid-in Capital - New	Komponen Lainnya dari Ekuitas/ Other Components of Equity	Saldo Laba/ Retained Earnings	Tahap Ditemukan Penggunaannya Appropriate Unappropriated	Saldo/ Subtotal	Kepentingan Non-pengendali/ Non-controlling Interests	Total Ekuitas/ Total Equity	
Saldo 31 Desember 2018	300.000	99.910	4.753	60.000	1.564.846	2.309.539	421	2.309.539	Balance December 31, 2018
Labai tahun berjalan	-	-	-	-	308.823	308.823	129	308.952	Profit for the year
Perubahan kompersent/ lain - pergerakan kembali atas labai/kes- imbangan kepa - reks pajak	-	-	-	-	(195)	(195)	-	(195)	Other comprehensive income - re-measurement of employee benefits liability - net of tax
Total perubahan kompersent/ lain berjalan	-	-	-	-	308.628	308.628	129	308.757	Total comprehensive income for the year
Dyden tunai	23	-	-	-	(300.000)	(300.000)	-	(300.000)	Cash dividends
Dyden tunai deit entitas anak kepada keperntingan non pengendali	-	-	-	-	-	-	(101)	(101)	Cash dividends by subsidiaries to non-controlling interests
Saldo 31 Desember 2019	300.000	99.910	4.753	60.000	1.851.474	2.316.137	449	2.316.586	Balance December 31, 2019
Eks pergerakan sukur akuntansi baru - PSAK 71	-	-	-	-	(17.889)	(17.889)	(1)	(17.890)	Effect of adoption of new accounting standards - PSAK 71
Saldo per 1 Januari 2020, diujiakan kembali	300.000	99.910	4.753	60.000	1.833.765	2.298.448	448	2.298.896	Balance as of January 1, 2020, as restated
Labai tahun berjalan	-	-	-	-	275.453	275.453	214	275.667	Profit for the year
Perubahan kompersent/ lain - pergerakan kembali atas labai/kes- imbangan kepa - reks pajak	-	-	-	-	(2.019)	(2.019)	(1)	(2.020)	Other comprehensive income - re-measurement of employee benefits liability - net of tax
Total perubahan kompersent/ lain berjalan	-	-	-	-	273.434	273.434	213	273.647	Total comprehensive income for the year
Dyden tunai	23	-	-	-	(114.000)	(114.000)	-	(114.000)	Cash dividends
Dyden tunai deit entitas anak kepada keperntingan non pengendali	-	-	-	-	-	-	(156)	(156)	Cash dividends by subsidiaries to non-controlling interests
Saldo 31 Desember 2020	300.000	99.910	4.753	60.000	1.993.219	2.457.882	505	2.458.387	Balance December 31, 2020

The original consolidated financial statements included herein are in the Indonesian language.

**PT BISI INTERNATIONAL TBK
DAN ENTITAS ANAKNYA
CATATAN ATAS
LAPORAN KEUANGAN KONSOLIDASIAN
Tanggal 31 Desember 2020 dan
Untuk Tahun yang Berakhir pada Tanggal Tersebut
(Disajikan dalam Jutaan Rupiah,
Kecuali Dinyatakan Lain)**

**PT BISI INTERNATIONAL TBK
AND ITS SUBSIDIARIES
NOTES TO THE
CONSOLIDATED FINANCIAL STATEMENTS
As of December 31, 2020 and
For the Year Then Ended
(Expressed in Millions of Rupiah,
Unless Otherwise Stated)**

21. MODAL SAHAM

Susunan kepemilikan saham Perusahaan pada tanggal 31 Desember 2020 dan 2019 masing-masing dengan nilai nominal Rp100 (rupiah penuh) per saham adalah sebagai berikut:

21. SHARE CAPITAL

The composition of the Company's shareholding as of December 31, 2020 and 2019 with a par value of Rp100 (full rupiah) per share, is as follows:

31 Desember 2020/December 31, 2020				
Pemegang Saham	Total Saham Ditempatkan dan Disetor Penuh/ Number of Shares Issued and Fully Paid	Persentase Kepemilikan/ Percentage of Ownership	Nominal/ Amount	Shareholders
PT Agrindo Pratama	930.000.000	31,00	93.000	PT Agrindo Pratama
Field Investment Holdings Pte Ltd	190.687.500	6,36	19.069	Field Investment Holdings Pte Ltd
Valley Investment Holdings Pte Ltd	190.687.500	6,36	19.069	Valley Investment Holdings Pte Ltd
Vista Investment Holdings Pte Ltd	190.687.500	6,36	19.069	Vista Investment Holdings Pte Ltd
SJ BISI Holdings Pte Ltd	122.250.000	4,08	12.225	SJ BISI Holdings Pte Ltd
Komisaris				Commissioner
Tjiu Thomas Effendy	200.000	0,01	20	Tjiu Thomas Effendy
Direksi				Director
Tan Jimmy Eka Putra	7.350.000	0,25	735	Tan Jimmy Eka Putra
Publik (masing-masing di bawah 5%)	1.388.137.500	45,58	138.813	Public (less than 5% ownership each)
Total	3.000.000.000	100,00	300.000	Total

31 Desember 2019/December 31, 2019				
Pemegang Saham	Total Saham Ditempatkan dan Disetor Penuh/ Number of Shares Issued and Fully Paid	Persentase Kepemilikan/ Percentage of Ownership	Nominal/ Amount	Shareholders
PT Agrindo Pratama	930.000.000	31,00	93.000	PT Agrindo Pratama
Midsummer Limited, Seychelles	694.312.500	23,14	69.431	Midsummer Limited, Seychelles
Komisaris				Commissioner
Tjiu Thomas Effendy	200.000	0,01	20	Tjiu Thomas Effendy
Direksi				Director
Tan Jimmy Eka Putra	7.350.000	0,25	735	Tan Jimmy Eka Putra
Publik (masing-masing di bawah 5%)	1.388.137.500	45,60	138.814	Public (less than 5% ownership each)
Total	3.000.000.000	100,00	300.000	Total

22. TAMBAHAN MODAL DISETOR

Tambahan modal disetor terdiri dari:

22. ADDITIONAL PAID-IN CAPITAL

Additional paid-in capital consists of:

	31 Desember 2020/ December 31, 2020	31 Desember 2019/ December 31, 2019	
Agio saham			Share premium
Penawaran umum perdana saham	90.000	90.000	Initial public offering
Penerbitan saham	78	78	Issuance of shares
Biaya emisi saham	(3.683)	(3.683)	Share issuance costs
Selisih nilai transaksi dengan entitas sepengendali	8.710	8.710	Difference in value of transactions with entities under common control
Pengampunan pajak	6.215	6.215	Tax Amnesty
Perubahan ekuitas pada entitas anak	(1.410)	(1.410)	Changes in equity of subsidiary
Total	99.910	99.910	Total



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PT BISI International Tbk (BISI.JK)
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Jakarta - Jakarta Delayed Price. Currency in IDR

1,505.00 -20.00 (-1.31%)

As of 10:59AM WIB. Market open.

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Time Period: Dec 01, 2020 - Dec 31, 2020
Show: Historical Prices
Frequency: Daily
Apply

Currency in IDR
Download

Date	Open	High	Low	Close*	Adj Close**	Volume
Dec 30, 2020	1,045.00	1,080.00	1,020.00	1,030.00	917.78	1,148,800
Dec 29, 2020	1,035.00	1,055.00	1,030.00	1,045.00	931.15	1,120,400
Dec 28, 2020	1,055.00	1,065.00	1,035.00	1,035.00	922.24	693,100
Dec 23, 2020	1,045.00	1,065.00	1,045.00	1,055.00	940.06	669,300
Dec 22, 2020	1,115.00	1,115.00	1,040.00	1,040.00	926.69	1,180,500
Dec 21, 2020	1,070.00	1,130.00	1,070.00	1,115.00	993.52	313,000



PT BISI International Tbk
dan entitas anaknya/*and its subsidiaries*

Laporan keuangan konsolidasian tanggal 31 Desember 2021
dan untuk tahun yang berakhir pada tanggal tersebut
beserta laporan auditor independen/
*Consolidated financial statements as of December 31, 2021
and for the year then ended with independent auditors' report*

The original consolidated financial statements included herein are in the Indonesian language.

**PT BISI INTERNATIONAL TBK
DAN ENTITAS ANAKNYA
LAPORAN POSISI KEUANGAN
KONSOLIDASIAN
Tanggal 31 Desember 2021
(Disajikan dalam Jutaan Rupiah,
Kecuali Nilai Nominal per Saham)**

**PT BISI INTERNATIONAL TBK
AND ITS SUBSIDIARIES
CONSOLIDATED STATEMENT OF
FINANCIAL POSITION
As of December 31, 2021
(Expressed in Millions of Rupiah,
Except Par Value per Share)**

	31 Desember 2021/ December 31, 2021	Catatan/ Notes	31 Desember 2020/ December 31, 2020	
Aset				Assets
Aset Lancar				Current Assets
Kas dan setara kas	1.095.398	2e,4	602.271	Cash and cash equivalents
Piutang Usaha		2q,2u,5		Accounts receivable
Pihak ketiga	533.688		667.410	Trade
Pihak berelasi	3.324	2f,33a	11.142	Third parties
Lain-lain - pihak ketiga	7.268		2.401	Related parties
Hak retur aset	28.291	2n,17	38.814	Others - third parties
Persediaan	788.289	2h,6	910.144	Right of return assets
Uang muka	7.145	7	4.886	Inventories
Biaya dibayar di muka	2.737	2i,8	3.269	Advances
Aset biologis	2.234	2j,9	6.891	Prepaid expenses
				Biological assets
Total Aset Lancar	2.468.374		2.247.228	Total Current Assets
Aset Tidak Lancar				Non-current Assets
Piutang pihak berelasi non-usaha	176	2f,33d	1.225	Due from related parties
Aset pajak tangguhan	41.616	2r,15h	47.138	Deferred tax assets
Aset tetap	497.760	2k,10	492.340	Fixed assets
Aset hak guna	6.668	2i,11	6.523	Right of use assets
Tagihan pajak penghasilan	84.736	15a	91.855	Claims for tax refund
Aset tidak lancar lainnya	32.872	12	28.670	Other non-current assets
Total Aset Tidak Lancar	663.828		667.751	Total Non-current Assets
Total Aset	3.132.202		2.914.979	Total Assets



The original consolidated financial statements included herein are in the Indonesian language.

**PT BISI INTERNATIONAL TBK
DAN ENTITAS ANAKNYA
LAPORAN POSISI KEUANGAN
KONSOLIDASIAN (lanjutan)
Tanggal 31 Desember 2021
(Disajikan dalam Jutaan Rupiah,
Kecuali Nilai Nominal per Saham)**

**PT BISI INTERNATIONAL TBK
AND ITS SUBSIDIARIES
CONSOLIDATED STATEMENT OF
FINANCIAL POSITION (continued)
As of December 31, 2021
(Expressed in Millions of Rupiah,
Except Par Value per Share)**

	31 Desember 2021/ December 31, 2021	Catatan/ Notes	31 Desember 2020/ December 31, 2020	
Liabilitas dan Ekuitas				Liabilities and Equity
Liabilitas Jangka Pendek				Current Liabilities
Utang				Accounts payable
Usaha		2u, 13		Trade
Pihak ketiga	107.549		103.669	Third parties
Pihak berelasi	5.273	2f, 33b	1.460	Related parties
Lain-lain - pihak ketiga	25.124	2u, 14	17.244	Others - third parties
Kewajiban untuk retur	149.400	2n, 2v, 17	174.538	Refund liabilities
Beban akrual	8.596	2u, 16	23.674	Accrued expenses
Liabilitas imbalan kerja				Short-term employee
jangka pendek	111	2o	39	benefit liabilities
Utang pajak	48.722	2r, 15b	63.696	Taxes payable
Liabilitas sewa jangka pendek	1.270	2l, 11	1.311	Short-term lease liabilities
Total Liabilitas Jangka Pendek	346.045		385.631	Total Current Liabilities
Liabilitas Jangka Panjang				Non-current Liabilities
Utang pihak berelasi non-usaha	33	2f, 33d	1.938	Due to related parties
Liabilitas imbalan kerja				Long-term employee
jangka panjang	58.018	2o, 18	68.801	benefit liabilities
Liabilitas sewa jangka panjang	61	2l, 11	222	Long-term lease liabilities
Total Liabilitas Jangka Panjang	58.112		70.961	Total Non-current Liabilities
Total Liabilitas	404.157		456.592	Total Liabilities
Ekuitas				Equity
Ekuitas yang Dapat Diatribusikan kepada Pemilik Entitas Induk				Equity Attributable to the Owners of the Parent Entity
Modal saham - nilai nominal Rp100 per saham (Rupiah penuh)				Share capital - Rp100 par value per share (full Rupiah)
Modal dasar - 4.000.000.000 saham				Authorized - 4,000,000,000 shares
Modal ditempatkan dan disetor penuh - 3.000.000.000 saham	300.000	20	300.000	Issued and fully paid - 3,000,000,000 shares
Tambahan modal disetor	99.910	2g, 21	99.910	Additional paid-in capital
Komponen lainnya dari ekuitas	4.753		4.753	Other components of equity
Saldo laba		22		Retained earnings
Telah ditentukan penggunaannya	60.000		60.000	Appropriated
Belum ditentukan penggunaannya	2.262.693		1.993.219	Unappropriated
Ekuitas yang Dapat Diatribusikan kepada Pemilik Entitas Induk	2.727.356		2.457.882	Equity Attributable to the Owners of the Parent Entity
Kepentingan non pengendali	689	2c, 19	505	Non-controlling interests
Total Ekuitas	2.728.045		2.458.387	Total Equity
Total Liabilitas dan Ekuitas	3.132.202		2.914.979	Total Liabilities and Equity

The original consolidated financial statements included herein are in the Indonesian language.

**PT BISI INTERNATIONAL TBK
DAN ENTITAS ANAKNYA
LAPORAN LABA RUGI DAN PENGHASILAN
KOMPREHENSIF LAIN KONSOLIDASIAN
Untuk Tahun yang Berakhir pada Tanggal
31 Desember 2021
(Disajikan dalam Jutaan Rupiah,
Kecuali Laba per Saham)**

**PT BISI INTERNATIONAL TBK
AND ITS SUBSIDIARIES
CONSOLIDATED STATEMENT OF PROFIT OR LOSS
AND OTHER COMPREHENSIVE INCOME
For the Year Ended
December 31, 2021
(Expressed in Millions of Rupiah,
Except Earnings per Share)**

Tahun yang Berakhir pada Tanggal 31 Desember/ Year Ended December 31,				
	2021	Catatan/ Notes	2020	
Penjualan neto	2.015.138	2f,2n,23	1.812.762	Net sales
Beban pokok penjualan	(1.205.168)	2f,2n,24	(1.124.032)	Cost of goods sold
Laba bruto	809.970		688.730	Gross profit
Beban penjualan	(179.229)	2n,25 2n,26,33c	(158.776)	Selling expenses
Beban umum dan administrasi	(93.183)	34b,34c,34f	(96.011)	General and administrative expenses
Beban penelitian dan pengembangan	(65.426)	2n,2p,27	(62.047)	Research and development expenses
Beban operasi lain	(48.126)	2n,28	(49.105)	Other operating expenses
Penghasilan operasi lain	36.170	2n,29	39.697	Other operating income
Laba usaha	460.176		362.488	Operating profit
Penghasilan keuangan	17.321	2n,30	5.199	Finance income
Beban keuangan	(130)	2n,31	(2.749)	Finance costs
Laba sebelum pajak penghasilan	477.367		364.938	Profit before income tax
Beban pajak penghasilan	(96.375)	2n,15c	(89.271)	Income tax expense
Laba tahun berjalan	380.992		275.667	Profit for the year
Penghasilan komprehensif lain				Other comprehensive income
Pos yang tidak akan direklasifikasi ke laba rugi				Item that will not be reclassified to profit or loss:
Pengukuran kembali atas liabilitas imbalan kerja	3.418	2o,18	(2.590)	Re-measurement of employee benefits liability
Pajak penghasilan terkait	(752)		570	Related income tax
Total penghasilan komprehensif tahun berjalan	383.658		273.647	Total comprehensive income for the year

UBD

The original consolidated financial statements included herein
are in the Indonesian language.

**PT BISI INTERNATIONAL TBK
DAN ENTITAS ANAKNYA
LAPORAN LABA RUGI DAN PENGHASILAN
KOMPREHENSIF LAIN KONSOLIDASIAN
(lanjutan)
Untuk Tahun yang Berakhir pada Tanggal
31 Desember 2021
(Disajikan dalam Jutaan Rupiah,
Kecuali Laba per Saham)**

**PT BISI INTERNATIONAL TBK
AND ITS SUBSIDIARIES
CONSOLIDATED STATEMENT OF PROFIT OR LOSS
AND OTHER COMPREHENSIVE INCOME
(continued)
For the Year Ended
December 31, 2021
(Expressed in Millions of Rupiah,
Except Earnings per Share)**

	Tahun yang Berakhir pada Tanggal 31 Desember/ Year Ended December 31,			
	2021	Catatan/ Notes	2020	
Laba tahun berjalan yang dapat diatribusikan kepada:				Profit for the year attributable to:
Pemilik entitas induk	380.808		275.453	Owners of the parent entity
Kepentingan non pengendali	184	2c	214	Non-controlling interests
Total	380.992		275.667	Total
Total penghasilan komprehensif tahun berjalan yang dapat diatribusikan kepada:				Total comprehensive income for the year attributable to:
Pemilik entitas induk	383.474		273.434	Owners of the parent entity
Kepentingan non pengendali	184	2c,19	213	Non-controlling interests
Total	383.658		273.647	Total
Laba per saham dasar yang dapat diatribusikan kepada pemilik entitas induk (Rupiah penuh)	126,94	2s,32	91,82	Basic earnings per share attributable to the owners of the parent entity (full Rupiah)



PT BISI INTERNATIONAL TBK AND ITS SUBSIDIARIES
CONSOLIDATED STATEMENT OF CHANGES IN EQUITY
For the Year Ended
December 31, 2021
(Expressed in Millions of Rupiah, Unless Otherwise Stated)



Effect of change of new occurring variables - GSM 71	
Balance December 31, 2019	Balance as at January 1, 2020
as restated	as restated
Profit for the year	Profit for the year
Other comprehensive income - re-measurement of employee benefits liability - net of tax	Other comprehensive income - re-measurement of employee benefits liability - net of tax
Tax comprehensive income for the year	Tax comprehensive income for the year
Cost of inventories	Cost of inventories
Balance December 31, 2019	Balance December 31, 2019

The original consolidated financial statements included herein are in the Indonesian language.

**PT BISI INTERNATIONAL TBK
DAN ENTITAS ANAKNYA
CATATAN ATAS
LAPORAN KEUANGAN KONSOLIDASIAN
Tanggal 31 Desember 2021 dan
Untuk Tahun yang Berakhir pada Tanggal Tersebut
(Disajikan dalam Jutaan Rupiah,
Kecuali Dinyatakan Lain)**

**PT BISI INTERNATIONAL TBK
AND ITS SUBSIDIARIES
NOTES TO THE
CONSOLIDATED FINANCIAL STATEMENTS
As of December 31, 2021 and
For the Year Then Ended
(Expressed in Millions of Rupiah,
Unless Otherwise Stated)**

20. MODAL SAHAM

Susunan kepemilikan saham Perusahaan pada tanggal 31 Desember 2021 dan 2020 masing-masing dengan nilai nominal Rp100 (Rupiah penuh) per saham adalah sebagai berikut:

20. SHARE CAPITAL

The composition of the Company's shareholding as of December 31, 2021 and 2020 with a par value of Rp100 (full Rupiah) per share, is as follows:

31 Desember 2021/December 31, 2021				
Pemegang Saham	Total Saham Ditempatkan dan Disetor Penuh/ Number of Shares Issued and Fully Paid	Persentase Kepemilikan/ Percentage of Ownership	Nominal/ Amount	Shareholders
PT Agrindo Pratama	930.000.000	31,00	93.000	PT Agrindo Pratama
Field Investment Holdings Pte.Ltd	190.687.500	6,36	19.069	Field Investment Holdings Pte.Ltd
Valley Investment Holdings Pte.Ltd	190.687.500	6,36	19.069	Valley Investment Holdings Pte.Ltd
Vista Investment Holdings Pte.Ltd	190.687.500	6,36	19.069	Vista Investment Holdings Pte.Ltd
SJ BISI Holdings Pte.Ltd	122.250.000	4,08	12.225	SJ BISI Holdings Pte.Ltd
Komisaris				Commissioner
Tan Jemmy Eka Putra	300.000	0,01	30	Tan Jemmy Eka Putra
Tju Thomas Effendy	200.000	0,01	20	Tju Thomas Effendy
Publik (masing-masing di bawah 5%)	1.375.167.500	45,82	137.518	Public (less than 5% ownership each)
Total	3.000.000.000	100,00	300.000	Total

31 Desember 2020/December 31, 2020				
Pemegang Saham	Total Saham Ditempatkan dan Disetor Penuh/ Number of Shares Issued and Fully Paid	Persentase Kepemilikan/ Percentage of Ownership	Nominal/ Amount	Shareholders
PT Agrindo Pratama	930.000.000	31,00	93.000	PT Agrindo Pratama
Field Investment Holdings Pte.Ltd	190.687.500	6,36	19.069	Field Investment Holdings Pte.Ltd
Valley Investment Holdings Pte.Ltd	190.687.500	6,36	19.069	Valley Investment Holdings Pte.Ltd
Vista Investment Holdings Pte.Ltd	190.687.500	6,36	19.069	Vista Investment Holdings Pte.Ltd
SJ BISI Holdings Pte.Ltd	122.250.000	4,08	12.225	SJ BISI Holdings Pte.Ltd
Komisaris				Commissioner
Tju Thomas Effendy	200.000	0,01	20	Tju Thomas Effendy
Direksi				Director
Tan Jemmy Eka Putra	7.350.000	0,25	735	Tan Jemmy Eka Putra
Publik (masing-masing di bawah 5%)	1.368.137.500	45,58	136.813	Public (less than 5% ownership each)
Total	3.000.000.000	100,00	300.000	Total

21. TAMBAHAN MODAL DISETOR

Tambahan modal disetor terdiri dari:

21. ADDITIONAL PAID-IN CAPITAL

Additional paid - in capital consists of:

	31 Desember 2021/ December 31, 2021	31 Desember 2020/ December 31, 2020	
Agio saham			Share premium
Penawaran umum perdana saham	90.000	90.000	Initial public offering
Penerbitan saham	78	78	Issuance of shares
Biaya emisi saham	(3.683)	(3.683)	Share issuance costs
Selisih nilai transaksi dengan entitas sepengendali	8.710	8.710	Difference in value of transactions with entities under common control
Pengampunan pajak	6.215	6.215	Tax Amnesty
Perubahan ekuitas pada entitas anak	(1.410)	(1.410)	Changes in equity of subsidiary
Total	99.910	99.910	Total

PT BISI International Tbk (BISI.JK)

Jakarta - Jakarta Delayed Price. Currency in IDR

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1,505.00 -20.00 (-1.31%)

As of 10:59AM WIB. Market open.

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Time Period: Dec 01, 2021 - Dec 31, 2021

Show: Historical Prices

Frequency: Daily

Apply

Currency in IDR

Download

Date	Open	High	Low	Close*	Adj Close**	Volume
Dec 30, 2021	990.00	1,000.00	990.00	995.00	917.45	204,300
Dec 29, 2021	990.00	1,000.00	985.00	1,000.00	922.06	126,800
Dec 28, 2021	995.00	1,000.00	990.00	995.00	917.45	63,000
Dec 27, 2021	1,000.00	1,000.00	995.00	995.00	917.45	64,300
Dec 24, 2021	1,000.00	1,005.00	990.00	1,000.00	922.06	99,800
Dec 23, 2021	995.00	1,000.00	985.00	1,000.00	922.06	402,600



PT BISI International Tbk
dan entitas anaknya/*and its subsidiaries*

Laporan keuangan konsolidasian tanggal 31 Desember 2022
dan untuk tahun yang berakhir pada tanggal tersebut
beserta laporan auditor independen/
*Consolidated financial statements as of December 31, 2022
and for the year then ended with independent auditors' report*

The original consolidated financial statements included herein
are in the Indonesian language.

**PT BISI INTERNATIONAL TBK
DAN ENTITAS ANAKNYA
LAPORAN POSISI KEUANGAN
KONSOLIDASIAN
Tanggal 31 Desember 2022
(Disajikan dalam Jutaan Rupiah,
Kecuali Dinyatakan Lain)**

**PT BISI INTERNATIONAL TBK
AND ITS SUBSIDIARIES
CONSOLIDATED STATEMENT OF
FINANCIAL POSITION
As of December 31, 2022
(Expressed in Millions of Rupiah,
Unless Otherwise Stated)**

	31 Desember 2022/ December 31, 2022	Catatan/ Notes	31 Desember 2021/ December 31, 2021	
Aset				Assets
Aset Lancar				Current Assets
Kas dan setara kas	1.501.451	2f,4	1.095.398	Cash and cash equivalents
Piutang				Receivables
Usaha		2r,2v,5		Trade
Pihak ketiga	413.255		533.688	Third parties
Pihak berelasi	1.960	2g,33a	3.324	Related parties
Lain-lain - pihak ketiga	11.113		7.268	Others - third parties
Hak retur aset	3.747	2o,17	28.291	Right of return assets
Persediaan	752.573	2i,6	788.289	Inventories
Uang muka	9.906	7	7.145	Advances
Biaya dibayar di muka	2.928	2j,8	2.737	Prepaid expenses
Aset biologis	2.470	2k,9	2.234	Biological assets
Total Aset Lancar	2.699.403		2.468.374	Total Current Assets
Aset Tidak Lancar				Non-current Assets
Piutang pihak berelasi non-usaha	2.773	2g,33d	176	Due from related parties non-trade
Aset pajak tangguhan	44.052	2s,15g	41.616	Deferred tax assets
Aset tetap	515.181	2i,10	497.760	Fixed assets
Aset hak guna	6.517	2m,11	6.668	Right of use assets
Tagihan pajak penghasilan	110.377	15a	84.736	Claims for tax refund
Aset tidak lancar lainnya	32.178	12	32.872	Other non-current assets
Total Aset Tidak Lancar	711.078		663.828	Total Non-current Assets
Total Aset	3.410.481		3.132.202	Total Assets

UBD

The original consolidated financial statements included herein are in the Indonesian language.

**PT BISI INTERNATIONAL TBK
DAN ENTITAS ANAKNYA
LAPORAN POSISI KEUANGAN
KONSOLIDASIAN (lanjutan)
Tanggal 31 Desember 2022
(Disajikan dalam Jutaan Rupiah,
Kecuali Dinyatakan Lain)**

**PT BISI INTERNATIONAL TBK
AND ITS SUBSIDIARIES
CONSOLIDATED STATEMENT OF
FINANCIAL POSITION (continued)
As of December 31, 2022
(Expressed in Millions of Rupiah,
Unless Otherwise Stated)**

	31 Desember 2022/ December 31, 2022	Catatan/ Notes	31 Desember 2021/ December 31, 2021	
Liabilitas dan Ekuitas				Liabilities and Equity
Liabilitas Jangka Pendek				Current Liabilities
Utang				Payables
Usaha		2v, 13		Trade
Pihak ketiga	31.067		107.549	Third parties
Pihak berelasi	-	2g, 33b	5.273	Related parties
Lain-lain - pihak ketiga	36.704	2v, 14	25.124	Others - third parties
Kewajiban untuk retur	136.904	2o, 2w, 17	149.400	Refund liabilities
Beban akrual	10.453	2v, 16	8.596	Accrued expenses
Liabilitas imbalan kerja				Short-term employee
jangka pendek	19.472	2p	111	benefit liabilities
Utang pajak	71.606	2s, 15b	48.722	Taxes payable
Liabilitas sewa jangka pendek	546	2m, 11	1.270	Short-term lease liabilities
Total Liabilitas Jangka Pendek	306.752		346.045	Total Current Liabilities
Liabilitas Jangka Panjang				Non-current Liabilities
Utang pihak berelasi non-usaha	208	2g, 33d	33	Due to related parties non-trade
Liabilitas imbalan kerja				Long-term employee
jangka panjang	53.271	2p, 18	58.018	benefit liabilities
Liabilitas sewa jangka panjang	-	2m, 11	61	Long-term lease liabilities
Total Liabilitas Jangka Panjang	53.479		58.112	Total Non-current Liabilities
Total Liabilitas	360.231		404.157	Total Liabilities
Ekuitas				Equity
Ekuitas yang Dapat Diatribusikan kepada Pemilik Entitas Induk				Equity Attributable to the Owners of the Parent Entity
Modal saham - nilai nominal Rp100 per saham (Rupiah penuh)				Share capital - Rp100 par value per share (full Rupiah)
Modal dasar - 4.000.000.000 saham				Authorized - 4,000,000,000 shares
Modal ditempatkan dan disetor penuh - 3.000.000.000 saham	300.000	20	300.000	Issued and fully paid - 3,000,000,000 shares
Tambahan modal disetor	99.910	2h, 21	99.910	Additional paid-in capital
Komponen lainnya dari ekuitas	4.672		4.753	Other components of equity
Saldo laba		22		Retained earnings
Telah ditentukan penggunaannya	60.000		60.000	Appropriated
Belum ditentukan penggunaannya	2.584.832		2.262.693	Unappropriated
Ekuitas yang Dapat Diatribusikan kepada Pemilik Entitas Induk	3.049.414		2.727.356	Equity Attributable to the Owners of the Parent Entity
Kepentingan non pengendali	836	2c, 19	689	Non-controlling interests
Total Ekuitas	3.050.250		2.728.045	Total Equity
Total Liabilitas dan Ekuitas	3.410.481		3.132.202	Total Liabilities and Equity

The original consolidated financial statements included herein
are in the Indonesian language.

**PT BISI INTERNATIONAL TBK
DAN ENTITAS ANAKNYA
LAPORAN LABA RUGI DAN PENGHASILAN
KOMPREHENSIF LAIN KONSOLIDASIAN
Untuk Tahun yang Berakhir pada Tanggal
31 Desember 2022
(Disajikan dalam Jutaan Rupiah,
Kecuali Dinyatakan Lain)**

**PT BISI INTERNATIONAL TBK
AND ITS SUBSIDIARIES
CONSOLIDATED STATEMENT OF PROFIT OR LOSS
AND OTHER COMPREHENSIVE INCOME
For the Year Ended
December 31, 2022
(Expressed in Millions of Rupiah,
Unless Otherwise Stated)**

Tahun yang Berakhir pada Tanggal 31 Desember/ Year Ended December 31,				
	2022	Catatan/ Notes	2021	
Penjualan neto	2.415.592	2g,2o,23	2.015.138	Net sales
Beban pokok penjualan	(1.395.090)	2g,2o,24	(1.205.168)	Cost of goods sold
Laba bruto	1.020.502		809.970	Gross profit
Beban penjualan	(227.579)	2o,25 2o,26,33c	(179.229)	<i>Selling expenses</i>
Beban umum dan administrasi	(111.436)	34b,34c,34f	(93.183)	<i>General and administrative expenses</i>
Beban penelitian dan pengembangan	(79.421)	2o,2q,27	(65.426)	<i>Research and development expenses</i>
Beban operasi lain	(25.626)	2o,28	(48.126)	<i>Other operating expenses</i>
Penghasilan operasi lain	39.810	2o,29	36.170	<i>Other operating income</i>
Laba usaha	616.250		460.176	Operating profit
Penghasilan keuangan	28.708	2o,30	17.321	<i>Finance income</i>
Beban keuangan	(64)	2o,31	(130)	<i>Finance costs</i>
Laba sebelum pajak penghasilan	644.894		477.367	Profit before income tax
Beban pajak penghasilan	(121.652)	2s,15c	(96.375)	<i>Income tax expense</i>
Laba tahun berjalan	523.242		380.992	Profit for the year
Penghasilan komprehensif lain				Other comprehensive income
Pos yang tidak akan direklasifikasi ke laba rugi:				<i>Item that will not be reclassified to profit or loss:</i>
Pengukuran kembali atas liabilitas imbalan kerja	3.917	2p,18	3.418	<i>Re-measurement of employee benefits liability</i>
Pajak penghasilan terkait	(862)		(752)	<i>Related income tax</i>
Total penghasilan komprehensif tahun berjalan	526.297		383.658	Total comprehensive income for the year

UBD

The original consolidated financial statements included herein
are in the Indonesian language.

**PT BISI INTERNATIONAL TBK
DAN ENTITAS ANAKNYA
LAPORAN LABA RUGI DAN PENGHASILAN
KOMPREHENSIF LAIN KONSOLIDASIAN
(lanjutan)
Untuk Tahun yang Berakhir pada Tanggal
31 Desember 2022
(Disajikan dalam Jutaan Rupiah,
Kecuali Dinyatakan Lain)**

**PT BISI INTERNATIONAL TBK
AND ITS SUBSIDIARIES
CONSOLIDATED STATEMENT OF PROFIT OR LOSS
AND OTHER COMPREHENSIVE INCOME
(continued)
For the Year Ended
December 31, 2022
(Expressed in Millions of Rupiah,
Unless Otherwise Stated)**

Tahun yang Berakhir pada Tanggal 31 Desember/ Year Ended December 31,			
	2022	Catatan/ Notes	2021
Laba tahun berjalan yang dapat diatribusikan kepada:			
Pemilik entitas induk	523.086		380.808
Kepentingan non pengendali	156	2c	184
Total	523.242		380.992
Total penghasilan komprehensif tahun berjalan yang dapat diatribusikan kepada:			
Pemilik entitas induk	526.139		383.474
Kepentingan non pengendali	158	2c, 19	184
Total	526.297		383.658
Laba per saham dasar yang dapat diatribusikan kepada pemilik entitas induk (Rupiah penuh)	174,36	2t, 32	126,94

Profit for the year
attributable to:
Owners of the parent entity
Non-controlling interests

Total

Total comprehensive income
for the year attributable to:
Owners of the parent entity
Non-controlling interests

Total

Basic earnings per share
attributable to the owners
of the parent entity (full Rupiah)



(Disajikan dalam Jutaan Rupiah, Kecuali Dinyatakan Lain)

The original consolidated financial statements included herein are in the Indonesian language.

Ekuitas yang dapat Dibagikan kepada Pemilik Entitas Induk
Equity Attributable to Owners of the Parent Entity

[illegible]

The original consolidated financial statements included herein are in the Indonesian language.

**PT BISI INTERNATIONAL TBK
DAN ENTITAS ANAKNYA
CATATAN ATAS
LAPORAN KEUANGAN KONSOLIDASIAN
Tanggal 31 Desember 2022 dan
Untuk Tahun yang Berakhir pada Tanggal Tersebut
(Disajikan dalam Jutaan Rupiah,
Kecuali Dinyatakan Lain)**

**PT BISI INTERNATIONAL TBK
AND ITS SUBSIDIARIES
NOTES TO THE
CONSOLIDATED FINANCIAL STATEMENTS
As of December 31, 2022 and
For the Year Then Ended
(Expressed in Millions of Rupiah,
Unless Otherwise Stated)**

19. KEPENTINGAN NON PENGENDALI

Kepentingan non pengendali atas aset neto entitas anak yang dikonsolidasi adalah sebagai berikut:

	31 Desember 2022/ December 31, 2022	31 Desember 2021/ December 31, 2021
PT Multi Sarana Indotani	828	671
PT Tanindo Intertraco	8	7
PT Tanindo Subur Prima	-	11
Total	836	689

19. NON-CONTROLLING INTERESTS

Non-controlling interests in net assets of consolidated subsidiaries are as follows:

PT Multi Sarana Indotani
PT Tanindo Intertraco
PT Tanindo Subur Prima

Total

Kepentingan non pengendali atas laba neto entitas anak yang dikonsolidasi adalah sebagai berikut:

Non-controlling interests in total comprehensive income of consolidated subsidiaries are as follows:

	Tahun yang Berakhir pada Tanggal 31 Desember/ Year Ended December 31,	
	2022	2021
PT Multi Sarana Indotani	157	182
PT Tanindo Intertraco	1	1
PT Tanindo Subur Prima	-	1
Total	158	184

PT Multi Sarana Indotani
PT Tanindo Intertraco
PT Tanindo Subur Prima

Total

20. MODAL SAHAM

Susunan kepemilikan saham Perusahaan pada tanggal 31 Desember 2022 dan 2021 masing-masing dengan nilai nominal Rp100 (Rupiah penuh) per saham adalah sebagai berikut:

20. SHARE CAPITAL

The composition of the Company's shareholding as of December 31, 2022 and 2021 with a par value of Rp100 (full Rupiah) per share, is as follows:

31 Desember 2022/December 31, 2022				
Pemegang Saham	Total Saham Ditempatkan dan Disetor Penuh/ Number of Shares Issued and Fully Paid	Persentase Kepemilikan/ Percentage of Ownership	Nominal/ Amount	Shareholders
PT Agrindo Pratama	930.000.000	31,00	93.000	PT Agrindo Pratama
Field Investment Holdings Pte. Ltd	190.687.500	6,36	19.069	Field Investment Holdings Pte. Ltd
Valley Investment Holdings Pte. Ltd	190.687.500	6,36	19.069	Valley Investment Holdings Pte. Ltd
Vista Investment Holdings Pte. Ltd	190.687.500	6,36	19.069	Vista Investment Holdings Pte. Ltd
Komisaris				Commissioner
Tjiu Thomas Effendy	2.748.900	0,09	275	Tjiu Thomas Effendy
Publik (masing-masing di bawah 5%)	1.495.188.600	49,83	149.518	Public (less than 5% ownership each)
Total	3.000.000.000	100,00	300.000	Total

PT BISI International Tbk (BISI.JK)

☆ Follow

Jakarta - Jakarta Delayed Price. Currency in IDR

1,505.00

-20.00

(-1.31%)

As of 10:59AM WIB. Market open.

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Time Period: Dec 01, 2022 - Dec 31, 2022

Show: Historical Prices

Frequency: Daily

Apply

Currency in IDR

Download

Date	Open	High	Low	Close*	Adj Close**	Volume
Dec 30, 2022	1,565.00	1,590.00	1,560.00	1,600.00	1,533.05	16,900
Dec 29, 2022	1,570.00	1,590.00	1,550.00	1,590.00	1,523.46	146,200
Dec 28, 2022	1,560.00	1,575.00	1,520.00	1,575.00	1,509.09	230,900
Dec 27, 2022	1,570.00	1,595.00	1,490.00	1,565.00	1,499.51	262,700
Dec 26, 2022	1,595.00	1,620.00	1,560.00	1,590.00	1,523.46	170,700
Dec 23, 2022	1,575.00	1,595.00	1,570.00	1,595.00	1,528.26	46,400



Lampiran 9

Titik Persentase Distribusi t (df = 41 – 80)

Pr	0.25	0.10	0.05	0.025	0.01	0.005	0.001
df	0.50	0.20	0.10	0.050	0.02	0.010	0.002
41	0.68052	1.30254	1.68288	2.01954	2.42080	2.70118	3.30127
42	0.68038	1.30204	1.68195	2.01808	2.41847	2.69807	3.29595
43	0.68024	1.30155	1.68107	2.01669	2.41625	2.69510	3.29089
44	0.68011	1.30109	1.68023	2.01537	2.41413	2.69228	3.28607
45	0.67998	1.30065	1.67943	2.01410	2.41212	2.68959	3.28148
46	0.67986	1.30023	1.67866	2.01290	2.41019	2.68701	3.27710
47	0.67975	1.29982	1.67793	2.01174	2.40835	2.68456	3.27291
48	0.67964	1.29944	1.67722	2.01063	2.40658	2.68220	3.26891
49	0.67953	1.29907	1.67655	2.00958	2.40489	2.67995	3.26508
50	0.67943	1.29871	1.67591	2.00856	2.40327	2.67779	3.26141
51	0.67933	1.29837	1.67528	2.00758	2.40172	2.67572	3.25789
52	0.67924	1.29805	1.67469	2.00665	2.40022	2.67373	3.25451
53	0.67915	1.29773	1.67412	2.00575	2.39879	2.67182	3.25127
54	0.67906	1.29743	1.67356	2.00488	2.39741	2.66998	3.24815
55	0.67898	1.29713	1.67303	2.00404	2.39608	2.66822	3.24515
56	0.67890	1.29685	1.67252	2.00324	2.39480	2.66651	3.24226
57	0.67882	1.29658	1.67203	2.00247	2.39357	2.66487	3.23948
58	0.67874	1.29632	1.67155	2.00172	2.39238	2.66329	3.23680
59	0.67867	1.29607	1.67109	2.00100	2.39123	2.66176	3.23421
60	0.67860	1.29582	1.67065	2.00030	2.39012	2.66028	3.23171
61	0.67853	1.29558	1.67022	1.99962	2.38905	2.65886	3.22930
62	0.67847	1.29536	1.66980	1.99897	2.38801	2.65748	3.22696
63	0.67840	1.29513	1.66940	1.99834	2.38701	2.65615	3.22471
64	0.67834	1.29492	1.66901	1.99773	2.38604	2.65485	3.22253
65	0.67828	1.29471	1.66864	1.99714	2.38510	2.65360	3.22041
66	0.67823	1.29451	1.66827	1.99656	2.38419	2.65239	3.21837
67	0.67817	1.29432	1.66792	1.99601	2.38330	2.65122	3.21639
68	0.67811	1.29413	1.66757	1.99547	2.38245	2.65008	3.21446
69	0.67806	1.29394	1.66724	1.99495	2.38161	2.64898	3.21260
70	0.67801	1.29376	1.66691	1.99444	2.38081	2.64790	3.21079
71	0.67796	1.29359	1.66660	1.99394	2.38002	2.64686	3.20903
72	0.67791	1.29342	1.66629	1.99346	2.37926	2.64585	3.20733
73	0.67787	1.29326	1.66600	1.99300	2.37852	2.64487	3.20567
74	0.67782	1.29310	1.66571	1.99254	2.37780	2.64391	3.20406
75	0.67778	1.29294	1.66543	1.99210	2.37710	2.64298	3.20249
76	0.67773	1.29279	1.66515	1.99167	2.37642	2.64208	3.20096
77	0.67769	1.29264	1.66488	1.99125	2.37576	2.64120	3.19948
78	0.67765	1.29250	1.66462	1.99085	2.37511	2.64034	3.19804
79	0.67761	1.29236	1.66437	1.99045	2.37448	2.63950	3.19663
80	0.67757	1.29222	1.66412	1.99006	2.37387	2.63869	3.19526

Sumber : Diolah peneliti

Lampiran 10

Titik Persentase Distribusi F (df1 = 1 - 8, df2 = 30 - 66)

30	4,171	3,316	2,922	2,690	2,534	2,421	2,334	2,266
31	4,160	3,305	2,911	2,679	2,523	2,409	2,323	2,255
32	4,149	3,295	2,901	2,668	2,512	2,399	2,313	2,244
33	4,139	3,285	2,892	2,659	2,503	2,389	2,303	2,235
34	4,130	3,276	2,883	2,650	2,494	2,380	2,294	2,225
35	4,121	3,267	2,874	2,641	2,485	2,372	2,285	2,217
36	4,113	3,259	2,866	2,634	2,477	2,364	2,277	2,209
37	4,105	3,252	2,859	2,626	2,470	2,356	2,270	2,201
38	4,098	3,245	2,852	2,619	2,463	2,349	2,262	2,194
39	4,091	3,238	2,845	2,612	2,456	2,342	2,255	2,187
40	4,085	3,232	2,839	2,606	2,449	2,336	2,249	2,180
41	4,079	3,226	2,833	2,600	2,443	2,330	2,243	2,174
42	4,073	3,220	2,827	2,594	2,438	2,324	2,237	2,168
43	4,067	3,214	2,822	2,589	2,432	2,318	2,232	2,163
44	4,062	3,209	2,816	2,584	2,427	2,313	2,226	2,157
45	4,057	3,204	2,812	2,579	2,422	2,308	2,221	2,152
46	4,052	3,200	2,807	2,574	2,417	2,304	2,216	2,147
47	4,047	3,195	2,802	2,570	2,413	2,299	2,212	2,143
48	4,043	3,191	2,798	2,565	2,409	2,295	2,207	2,138
49	4,038	3,187	2,794	2,561	2,404	2,290	2,203	2,134
50	4,034	3,183	2,790	2,557	2,400	2,286	2,199	2,130
51	4,030	3,179	2,786	2,553	2,397	2,283	2,195	2,126
52	4,027	3,175	2,783	2,550	2,393	2,279	2,192	2,122
53	4,023	3,172	2,779	2,546	2,389	2,275	2,188	2,119
54	4,020	3,168	2,776	2,543	2,386	2,272	2,185	2,115
55	4,016	3,165	2,773	2,540	2,383	2,269	2,181	2,112
56	4,013	3,162	2,769	2,537	2,380	2,266	2,178	2,109
57	4,010	3,159	2,766	2,534	2,377	2,263	2,175	2,106
58	4,007	3,156	2,764	2,531	2,374	2,260	2,172	2,103
59	4,004	3,153	2,761	2,528	2,371	2,257	2,169	2,100
60	4,001	3,150	2,758	2,525	2,368	2,254	2,167	2,097
61	3,998	3,148	2,755	2,523	2,366	2,251	2,164	2,094
62	3,996	3,145	2,753	2,520	2,363	2,249	2,161	2,092
63	3,993	3,143	2,751	2,518	2,361	2,246	2,159	2,089
64	3,991	3,140	2,748	2,515	2,358	2,244	2,156	2,087
65	3,989	3,138	2,746	2,513	2,356	2,242	2,154	2,084
66	3,986	3,136	2,744	2,511	2,354	2,239	2,152	2,082

Sumber : Diolah peneliti